

**MISSOURI
DEPARTMENT OF REVENUE**



FY2026 BUDGET REQUEST

**without Governor's Recommendations
Appropriations Book**

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Revenue Summary

FINANCIAL SUMMARY

	FY24	FY25	FY26	FY26
	Actual Final	Budget Final	Department Request	Governor Recommended
Administration Division Summary	\$26,595,552	\$26,337,950	\$27,649,600	\$0
General Counsels Office Summary	5,947,903	6,805,659	6,612,727	0
Motor Vehicle And Driver License Division Summary	19,204,800	22,357,076	24,913,531	0
Taxation Division Summary	1,928,529,542	2,328,820,989	2,328,545,989	0
State Tax Commission Summary	13,932,403	14,180,427	14,228,119	0
Mo Lottery Commission Summary	714,291,660	768,007,638	734,764,946	0
Revenue	795,322,673	1,104,365,944	1,104,120,790	0
DEPARTMENT TOTAL	\$3,503,824,533	\$4,270,875,683	\$4,240,835,702	\$0
General Revenue Fund Type	1,710,327,452	1,834,006,529	1,834,319,607	0
Federal Fund Type	1,730,678	4,283,115	4,283,115	0
Other Fund Type	1,791,766,403	2,432,586,039	2,402,232,980	0
Total Full-Time Equivalent Employee	1,205.13	1,309.05	1,324.05	0.00
General Revenue Fund Type	782.04	841.02	841.02	0.00
Federal Fund Type	3.41	4.74	4.74	0.00
Other Fund Type	419.68	463.29	478.29	0.00
Counted and Not Counted				

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C BUDGET UNIT NAME: DEPARTMENT OF REVENUE HOUSE BILL SECTION: 4.005, 4.010, 4.015, 4.020, 4.025	DEPARTMENT: REVENUE DIVISIONS: Taxation, MVDL, General Counsel, Administration
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
The Department received 10 percent flexibility for General Revenue (GR) and other funding for FY25 between personal service and expense and equipment and between divisions. Flexibility is needed to provide the best possible revenue collection results and to continue to perform its statutory and regulatory mandates. For the FY26 budget, the Department requests maintaining the current level of flexibility.	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The Department transferred \$350,000.00 from various personal services and expense and equipment to the General Counsel's Office to pay for various increases.	The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
The Department transferred \$350,000.00 from various personal services and expense and equipment to the General Counsel's Office to pay for various increases.	The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.

CORE DECISION ITEM

Revenue

Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	9,246,220	0	11,111,315	20,357,535
EE	2,866,657	0	8,984,507	11,851,164
PSD	0	0	0	0
TRF	0	0	0	0
Total	12,112,877	0	20,095,822	32,208,699

FTE	201.60	0.00	248.99	450.59
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department may spend for the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri. The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.

CORE DECISION ITEM

Revenue

Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

Division Allocation for FY26 Funding

Motor Vehicle and Driver Licensing: \$6,519,459 (GR) 116.55 FTE; \$13,024,128 (HWY) 170.61 FTE

Taxation: \$667,543 (GR) 19.46 FTE; \$1,241,385 (HWY) 33.66 FTE

General Counsel's Office: \$1,415,256 (GR) 23.98 FTE; \$1,517,429 (HWY) 25.83 FTE

Administration/Postage: \$3,510,619 (GR) 41.61 FTE; \$4,312,880 (HWY) 18.89 FTE

Total = \$12,112,877 (GR) 201.60 FTE and \$20,095,822 (HWY) 248.99 FTE

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

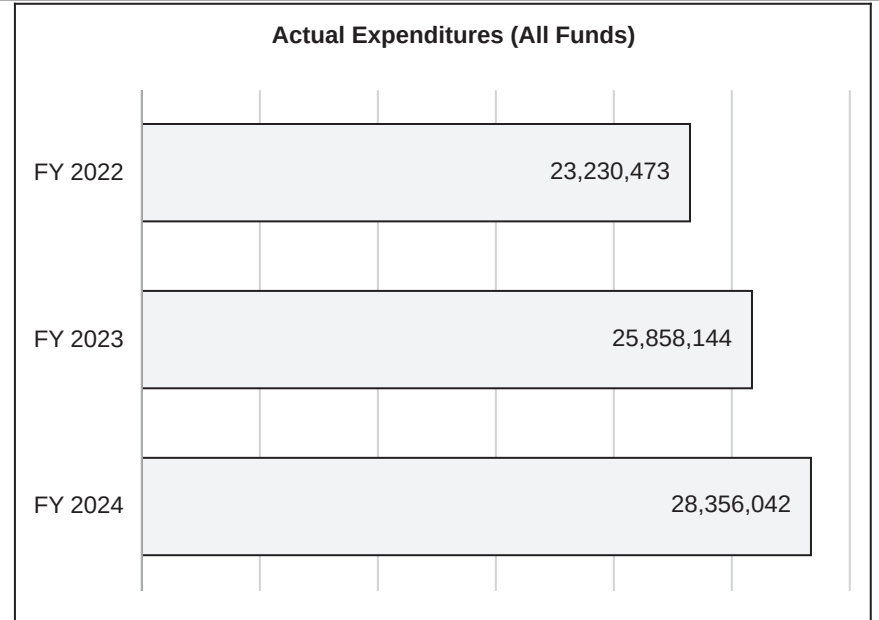
Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	25,474,463	28,965,464	30,444,752	32,306,799
Less Reverted (All Funds)	(764,236)	(856,514)	(913,342)	(969,205)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(15,000)	0
Plus Transfers In	0	0	15,000	0
Budget Authority (All Funds)	24,710,227	28,108,950	29,531,410	31,337,594
Actual Expenditures (all Fund	23,230,473	25,858,144	28,356,042	N/A
Unexpended (All Funds)	1,479,754	2,250,806	1,175,368	N/A
Unexpended by Fund:				
General Revenue	690,431	1,257,243	407,432	N/A
Federal	0	0	0	N/A
Other	789,323	993,563	767,936	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190001B
CORE - Highway Collections	Bill Section 04.005

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	450.59	9,246,220	0	11,111,315	20,357,535	
	EE	0.00	2,866,657	0	9,082,607	11,949,264	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	450.59	12,112,877	0	20,193,922	32,306,799	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	(98,100)	(98,100)	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	(98,100)	(98,100)	
FY 26 Beginning Core							
	PS	450.59	9,246,220	0	11,111,315	20,357,535	
	EE	0.00	2,866,657	0	8,984,507	11,851,164	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	450.59	12,112,877	0	20,095,822	32,208,699	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190001B
CORE - Highway Collections	Bill Section 04.005

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Transfer Out	CTO.19B.001	11766	PS	0.00	0	0	0	0	IACB Reallocation
Core Reallocation	CRA.19B.009	11762	PS	0.00	(50,000)	0	0	(50,000)	GCO Core Reallocation
Core Reallocation	CRA.19B.009	11766	PS	0.00	50,000	0	0	50,000	GCO Core Reallocation
Core Reallocation	CRA.19B.011	11766	PS	(2.36)	(163,644)	0	0	(163,644)	IACB Core Reallocation
Core Reallocation	CRA.19B.011	11768	PS	2.36	163,644	0	0	163,644	IACB Core Reallocation
Core Reallocation	CRA.19B.011	11777	PS	(0.30)	0	0	(98,890)	(98,890)	IACB Core Reallocation
Core Reallocation	CRA.19B.011	11791	PS	0.30	0	0	98,890	98,890	IACB Core Reallocation
Net Department Request Adjustments				0.00	0	0	0	0	
Department Request Core			PS	450.59	9,246,220	0	11,111,315	20,357,535	
			EE	0.00	2,866,657	0	8,984,507	11,851,164	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	450.59	12,112,877	0	20,095,822	32,208,699	
Governor's Recommended Core			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	0.00	0	0	0	0	

CORE DECISION ITEM												
Revenue							Budget Unit 190001B					
CORE - Highway Collections							Bill Section 04.005					
Summary of the Core by Expenditure Types												
	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
Account	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	19,621,389	450.59	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Salary Differential	0	0.00	1,875	0.00	0	0.00	75	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	85,611	0.00	0	0.00	28,456	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	17,887,091	384.32	20,357,535	450.59	2,317,194	48.05	20,357,535	450.59	0	0.00
Planned Hourly Wages	0	0.00	163,506	2.13	0	0.00	22,949	0.33	0	0.00	0	0.00
Seasonal Wages	0	0.00	8,415	0.20	0	0.00	2,526	0.06	0	0.00	0	0.00
Total PS	19,621,389	450.59	18,146,498	386.65	20,357,535	450.59	2,371,200	48.44	20,357,535	450.59	0	0.00
In State Travel	22,271	0.00	88,399	0.00	23,271	0.00	10,650	0.00	23,271	0.00	0	0.00
Out of State Travel	13,475	0.00	31,348	0.00	13,475	0.00	3,122	0.00	13,475	0.00	0	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Supplies	8,039,202	0.00	8,930,122	0.00	8,433,219	0.00	269,306	0.00	8,433,219	0.00	0	0.00
Professional Development	89,669	0.00	212,193	0.00	91,669	0.00	75	0.00	91,669	0.00	0	0.00
Communications Services and Supplies	359,457	0.00	298,836	0.00	372,657	0.00	13,107	0.00	372,657	0.00	0	0.00
Professional Services	1,971,173	0.00	465,183	0.00	2,413,757	0.00	75,094	0.00	2,413,757	0.00	0	0.00
Maintenance and Repair Services	197,905	0.00	21,523	0.00	197,905	0.00	52	0.00	197,905	0.00	0	0.00
Computer Equipment	7,000	0.00	0	0.00	202,600	0.00	0	0.00	182,000	0.00	0	0.00
Motorized Equipment	1,002	0.00	67,650	0.00	74,502	0.00	0	0.00	1,002	0.00	0	0.00
Office Equipment Expenses	16,626	0.00	33,811	0.00	20,626	0.00	0	0.00	16,626	0.00	0	0.00
Other Equipment	16,502	0.00	53,141	0.00	16,502	0.00	683	0.00	16,502	0.00	0	0.00
Property and Improvements Expenses	2	0.00	0	0.00	2	0.00	0	0.00	2	0.00	0	0.00
Building Lease Payments Operating	1,002	0.00	0	0.00	1,002	0.00	0	0.00	1,002	0.00	0	0.00
Equipment Lease Payments	10,601	0.00	0	0.00	10,601	0.00	0	0.00	10,601	0.00	0	0.00
Miscellaneous Expenses	77,474	0.00	7,337	0.00	77,474	0.00	504	0.00	77,474	0.00	0	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Rebillable Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Total EE	10,823,363	0.00	10,209,544	0.00	11,949,264	0.00	372,593	0.00	11,851,164	0.00	0	0.00
Grand Total	30,444,752	450.59	28,356,042	386.65	32,306,799	450.59	2,743,793	48.44	32,208,699	450.59	0	0.00

NEW DECISION ITEM

RANK: 007 OF 15

Revenue
Highway Collections/Motor Vehicle and Driver Licensing
SAVE Program Rate Increase
DI# NOP.19B.006

Budget Unit 190001B

Bill Section 4.005

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	46,600	0	0	46,600
PSD	0	0	0	0
TRF	0	0	0	0
Total	46,600	0	0	46,600
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM**RANK: 007 OF 15****Revenue****Highway Collections/Motor Vehicle and Driver Licensing****SAVE Program Rate Increase****DI# NOP.19B.006****Budget Unit 190001B****Bill Section 4.005**

The Systematic Alien Verification for Entitlements (SAVE) Program is an inter-governmental information sharing initiative designed to aid licensing bureaus in verifying a driver license applicant's immigration status for lawful presence. Section 302.171 RSMo requires that the director shall verify that an applicant for a driver's license is lawfully present in the United States before accepting the application. The electronic verification of lawful status is also mandated per the provisions of the REAL ID Act of 2005 to maintain a compliant REAL ID document issuance program pursuant to 302.170 RSMo. The United States Department of Homeland Security has provided notification of a rate increase from \$0.50 to \$1.50, effective October 1, 2023, with incremental increases to be applied in the subsequent four fiscal years until the fee of \$3.60 per inquiry is met.

Cost increases for the SAVE Program are due to items such as:

1. System upgrades, security, and maintenance costs
2. Standard annual increases built into federal employee pay and contracts
3. New requirements related to immigration and federal benefit policy changes
4. Migration to new data sources and improved data matching capabilities
5. Providing additional case information to SAVE customers, such as immigration status grant date and Employment Authorization Document history, in many SAVE responses
6. Updated costs reflecting SAVE's footprint for shared services (e.g., IT infrastructure, facilities, and personnel)

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The current annual SAVE verification transactions is 93,170 based on FY24 inquiries. With the rate increase of \$0.50 per inquiry per year, the estimated cost for FY25, FY26 and FY27 is an additional \$46,600. FY28 the fee increase will be \$0.60 per inquiry for an estimated fee increase of \$56,000.

FY25: Projected Price per Inquiry \$2.00; Inquiries Processed in FY24 = 93,170; and Projected Cost by Fiscal Year = \$186,340

FY26: Projected Price per Inquiry \$2.50; Inquiries Processed in FY24 = 93,170; and Projected Cost by Fiscal Year = \$232,925

FY27: Projected Price per Inquiry \$3.00; Inquiries Processed in FY24 = 93,170; and Projected Cost by Fiscal Year = \$279,510

FY28: Projected Price per Inquiry \$3.60; Inquiries Processed in FY24 = 93,170; and Projected Cost by Fiscal Year = \$335,412

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

NEW DECISION ITEM

RANK: 007 OF 15

Revenue

Budget Unit 190001B

Highway Collections/Motor Vehicle and Driver Licensing

SAVE Program Rate Increase

Bill Section 4.005

DI# NOP.19B.006

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
632ZZZZ:Professional Development	46,600		0		0		46,600		0
Total EE	46,600		0		0		46,600		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	46,600	0.00	0	0.00	0	0.00	46,600	0.00	0
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

**NEW DECISION ITEM
RANK: 012 OF 17**

Revenue
Highway Collections
Motor Vehicle and Driver Licensing
Uninsured Motorist Program
DI# NOP.14B.00/

Budget Unit 140001B

Bill Section 9.007

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	54,126	54,126
EE	0	0	245,000	245,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	244,126	244,126
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

New Legislation

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Missouri's Motor Vehicle Financial Responsibility Enforcement and Compliance Program was established by Senate Bill 398 in the 2023 Session. This request for core funding is to pay the selected third-party vendor while they are developing the Missouri Vehicle Financial Responsibility (insurance) program. During the development and testing stages, the vendor will need to be compensated for their services until the diversion program begins and funding becomes available to support the program going forward. It will likely take two years to determine if the diversion funding will be sufficient to cover the program cost. Implementation of this Program will align with the current implementation of the MVDL System Modernization and Integration Project scheduled to launch in July 2026. Last year, there was a new decision cost request for five months of the development cost for this program. To fund the overall cost of the implementation of the uninsured motorist program, the Department is requesting funding for the additional seven months beginning FY26.

NEW DECISION ITEM

RANK: 012 OF 17

Revenue
Highway Collections/Motor Vehicle and Driver Licensing
Uninsured Motorist Program
DI# NOP.14B.00/

Budget Unit 140001B

Bill Section 9.007

9. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTEs are appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain which portions of the request are one-times and how those amounts are calculated.)

The funding requested will be utilized to hire personnel and pay the vendor cost for program development of the Motor Vehicle Financial Responsibility Enforcement and Compliance Program. The contractor will provide a technological on-line solution for verification of motor vehicle insurance including a comparison to active registrations, real-time insurance verification, compliance monitoring, customer call center support, notice printing/mailling/processing, and tracking of the diversion program. Missouri has 6.7 million active motor vehicle registrations with an estimated 1.1 million (16.8 percent) being uninsured motorists. These individuals will be provided the opportunity to participate in a Diversion Program which will fund the State's Uninsured Motorists Program's costs once fully implemented. The PS funds will be utilized to test and provide business rules for implementation of the system, provide customer support for constituent issues, and ongoing technical support on integration points with the current systems. The budget also includes funding for employee training, advisory committee meetings, office supplies, and project initiation expenses.

7. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
02RD20 - ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	15,482	0.00	15,482	0.00	0
02RD30 - RESEARCH/DATA ANALYST	0	0.00	0	0.00	38,644	0.00	38,644	0.00	0
Total PS	0	0.00	0	0.00	79,126	0.00	79,126	0.00	0
632ZZZZ:Professional Development	0		0		245,000		245,000		0
Total EE	0		0		297,000		297,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	244,126	0.00	244,126	0.00	0

NEW DECISION ITEM
RANK: 012 OF 17

Revenue
High5 awCollectionsMotor Vehicle and Driver Licensing
Uninsured Motorist Program
DI# NOP.14B.00/

Budget Unit 140001B
Bill Section 9.007

Budget Object ClassyJob Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW DECISION ITEM

RANK: 013 OF 15

Revenue

Highway Collections/Motor Vehicle and Driver Licensing

License Off - Dealer Trainers

DI# NOP.19B.009

Budget Unit 190001B

Bill Section 4.005

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	762,650	762,650
EE	0	0	1,486,249	1,486,249
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	2,248,899	2,248,899
FTE	0.00	0.00	14.00	14.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM**RANK: 013 OF 15**

Revenue
Highway Collections/Motor Vehicle and Driver Licensing
License Off - Dealer Trainers
DI# NOP.19B.009

Budget Unit 190001B**Bill Section 4.005**

The new integrated system (MoFUSION) will provide opportunities for the over 6,000 Missouri dealerships and 173 contract license offices to develop a robust working relationship when helping Missourians complete their titling and registration documentation. Providing hands on training for both license office employees and dealerships will be important to the success of the project. Employee turnover in license offices remains a constant challenge for contractors, the Department, and citizens. In FY24, the 173 license offices hired 1564 new employees that need trained to be able to process motor vehicle and driver transactions. The proper training of license office employees to reduce errors and process transactions quickly is important to all Missourians. Missouri also has 6,000 licensed dealership, in the 2021 NADA Dealer Workforce Study, it indicated an overall employee turnover rate of 46 percent annually and the median tenure for dealer employees of approximately three years. As the State makes the transition of dealerships collecting sales tax at the time of purchase in July 2026, the Department need trainers that can work with the dealerships with the collection and remittance of sales tax.

The enhancements to Missouri motor vehicle and driver licensing systems and enhanced dealer responsibilities, including the collection and remittance of sales and use tax, will require extensive and ongoing training for over 6,000 Missouri dealerships and their staff. Dealers will collect the necessary customer information, sales, and use taxes and the information will be entered into the integrated system. The customer then visits one of our 173 contract license offices, the license office will be able to open the customer information supplied by the dealer, verify, and complete any missing information that is required to complete the titling and registrations transaction through MoFUSION. This improves the process of titling and registering vehicles for Missourians and creates a partnership between licensed dealers and the contract license offices.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FTE requested will be located throughout the state traveling to dealerships and license offices to provide on-site training and assistance to the estimated 6,000 licensed dealerships and the 1,600 contract license office positions. This will improve the customer service to Missourians when they title or register their motor vehicles. The number of FTE were determined by estimating the annual training needs for continued education of dealership and license office personnel once MoFUSION is fully implemented. A significant portion of this training will be geared towards new hire training when onboarding staff in dealerships and contracted license offices across the state.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
02AM50 - ADMINISTRATIVE MANAGER	0	0.00	0	0.00	73,000	1.00	73,000	1.00	0

**NEW DECISION ITEM
RANK: 013 OF 15**

Revenue
Highway Collections/Motor Vehicle and Driver Licensing
License Off - Dealer Trainers
DI# NOP.19B.009

Budget Unit 190001B

Bill Section 4.005

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
08TD20 - STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	689,650	13.00	689,650	13.00	0
Total PS	0	0.00	0	0.00	762,650	14.00	762,650	14.00	0
614ZZZZ:In State Travel	0		0		34,000		34,000		0
619ZZZZ:Supplies	0		0		24,680		24,680		0
632ZZZZ:Professional Development	0		0		21,260		21,260		0
634ZZZZ:Communications Services and Supplies	0		0		21,675		21,675		0
643ZZZZ:Maintenance and Repair Services	0		0		20,154		20,154		0
648ZZZZ:Computer Equipment	0		0		172,480		172,480		78,400
656ZZZZ:Motorized Equipment	0		0		1,152,000		1,152,000		504,000
658ZZZZ:Office Equipment Expenses	0		0		20,000		20,000		10,000
659ZZZZ:Other Equipment	0		0		20,000		20,000		10,000
Total EE	0		0		1,486,249		1,486,249		602,400
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	2,248,899	14.00	2,248,899	14.00	602,400
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0

NEW DECISION ITEM
RANK: 013 OF 15

Revenue
Highway Collections/Motor Vehicle and Driver Licensing
License Off - Dealer Trainers
DI# NOP.19B.009

Budget Unit 190001B
Bill Section 4.005

Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW DECISION ITEM

RANKB01, OF 1:

Revenue
H9 h5 awCollect9ns
Th9d PartwCDL Proi ram
DI# NOP.18g.010

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1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	56,168	56,168
EE	0	0	78,762	78,762
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	13, 430	13, 430
FTE	0.00	0.00	1.00	1.00
Est. Fr9ni e	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fr9ni e	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

2. THIS REQUEST CAN gE CATEGORIZED ASB

Program Expansion

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM

RANK B01, OF 1:

Revenue
H9 h5 awCollect9ns
Th9d PartwCDL Proi ram
DI# NOP.18g.010

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Senate Bill 368 of the 2019 legislative session (Section 302.720, RSMo) allowed for the expansion of the Third-Party Tester program to include private education institutions and private entities to administer CDL skills testing. Since 2019, the Department went from overseeing nine Third-Party Test sites to 17 by the end of FY24. Adding additional sites doubled the amount of examiners within the program, going from 24 to 44. Prior to this legislative change, the Department saw a reduction in the overall number of Third-Party Entities and only allowed these entities to provide training and testing to their own employees with exception for community colleges. In the fiscal note response, the Department indicated additional FTEs may be needed based on the volume of potential sites and tests conducted by third-party testers. The program's FTE are responsible for supporting the additional onboarding applications, reviewing monthly reports, reviewing test document submissions, reviewing compliance audits, providing training and managing access to mandatory automated test entry systems. The Department continues to receive additional site requests.

, . DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. yHo5 d9I wou determ9ne that the requested num/ er of FTE 5 ere appropri8te? From 5 hat source or standard d9I wou der9ve the requested levels of fund9ni ? Were alternat9nes such as outsourc9ni or automat9n cons9dered? If / ased on ne5 lei 9lat9n4does request t9e to TAFP f9scal note? If not4e(pla9n 5 hw Deta9 5 h9ch port9ns of the request are one-t9nes and ho5 those amounts 5 ere calculated.b

Since the 2019, test sites have now doubled and based on new site applications submitted, it is expected that the number of test sites will continue to increase. Additional training and oversight is needed for these additional sites and entities to ensure compliance with the Federal Motor Carrier Safety Administration. To further the Department's training and oversight requirement of the CDL test sites, routine travel to these sites is important. The Department estimates the program will log over 15,000 miles in traveling to these sites each fiscal year. Without an additional FTE, the Department will have to delay onboarding any new site requests and cannot timely perform daily, monthly, and annual tasks to ensure overall program integrity. Additionally, implementation of new federal mandates for the Entry Level Driver Training and licensing provisions of the Drug and Alcohol Clearinghouse increase the requirements for compliance monitoring, auditing and corresponding with internal and external customers.

: . gREAK DOWN THE REQUEST g Y gUDGET Og xECT CLASS4xOg CLASS4AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

gudi et Account Class)xo/ Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-T9ne DOLLARS
02RD30 - RESEARCH/DATA ANALYST	0	0.00	0	0.00	56,168	1.00	56,168	1.00	0
Total PS	0	0.00	0	0.00	: 6416J	1.00	: 6416J	1.00	0
632ZZZZ:Professional Development	0		0		2,500		2,500		0
643ZZZZ:Maintenance and Repair Services	0		0		3,000		3,000		0
656ZZZZ:Motorized Equipment	0		0		70,000		70,000		35,000

NEW DECISION ITEM

RANKB01, OF 1:

Revenue
H9 h5 awCollect9ns
Th9d PartwCDL Proi ram
DI# NOP.18g.010

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gudi et Account Class)xo/ Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-T9me DOLLARS
658ZZZZ:Office Equipment Expenses	0		0		3,262		3,262		0
Total EE	<u>0</u>		<u>0</u>		<u>7J4762</u>		<u>7J4762</u>		<u>3: 400</u>
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>13, 430</u>	<u>1.00</u>	<u>13, 430</u>	<u>1.00</u>	<u>3: 400</u>
gudi et O/ ject Class)xo/ Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-T9me DOLLARS
Total PS	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>

CORE DECISION ITEM

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	228,987	0	688,505	917,492
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	228,987	0	688,505	917,492

FTE	3.00	0.00	15.00	18.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1696:Motor Vehicle Administration Technology Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

CORE DECISION ITEM

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

The Department currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, which substantially limits communication between them. Limited ability to expand data collection (e.g., vehicle colors) makes it difficult to support safety initiatives, such as AMBER Alerts, that rely on quick identification of vehicles. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult, if not impossible, to modify to accommodate new mandates that might arise from the state legislature or the federal government.

Newer, more nimble, and robust technologies are available, which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft; issue driver license and nondriver identification cards; suspend and revoke driver licenses when applicable; track and account for revenue collected from motor vehicle and driver license transactions; and better serve Missouri citizens.

The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The Department expects to realize the following benefits with an integrated system: reduced operational and maintenance costs; additional ways to identify and collect delinquent taxes; expanded online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.

During the 2021 legislative session, SB 176 passed, which updates the requirements relating to dealer administrative fees in Section 301.558, RSMo. so that ten percent of any fee authorized under this section and charged by motor vehicle dealers shall be remitted to the newly enacted Motor Vehicle Administration Technology Fund. Monies in the fund shall be used solely by the Department for the purpose of development of a modernized, integrated system for the titling of vehicles, issuance and renewal of vehicle registrations, issuance and renewal of driver's licenses and identification cards, and perfecting and releasing of liens and encumbrances on vehicles. At the time the new system is complete, the ten percent of fees collected will decrease to one percent for system maintenance.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

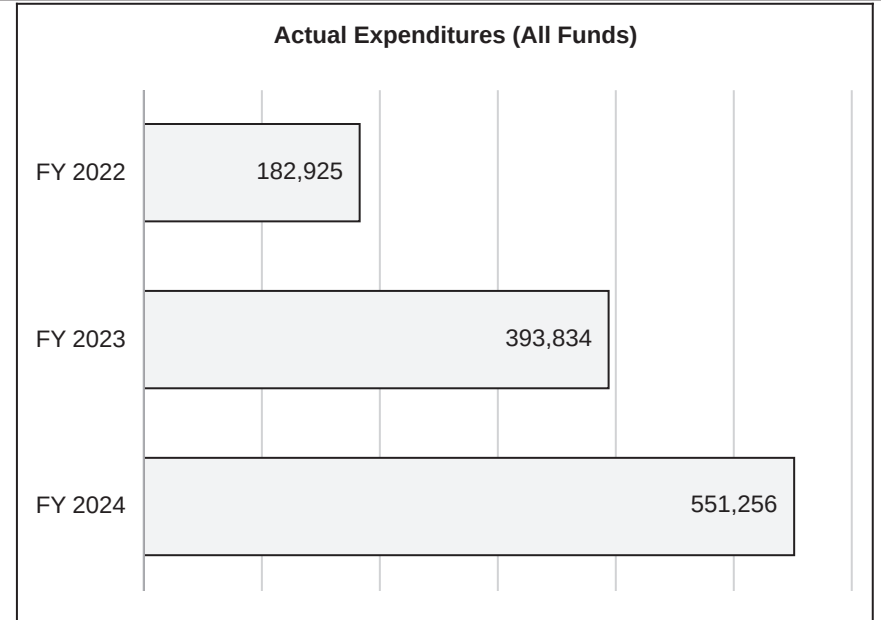
Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	191,589	817,887	889,043	917,492
Less Reverted (All Funds)	(5,748)	(6,124)	(6,657)	(6,870)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	185,841	811,763	882,386	910,622
Actual Expenditures (all Fund	182,925	393,834	551,256	N/A
Unexpended (All Funds)	2,916	417,929	331,130	N/A
Unexpended by Fund:				
General Revenue	2,916	1,065	1,866	N/A
Federal	0	0	0	N/A
Other	0	416,864	329,264	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190003B
CORE - MVDL System	Bill Section 04.005

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	18.00	228,987	0	688,505	917,492	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	18.00	228,987	0	688,505	917,492	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	18.00	228,987	0	688,505	917,492	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	18.00	228,987	0	688,505	917,492	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190003B
CORE - MVDL System	Bill Section 04.005

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	18.00	228,987	0	688,505	917,492	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	18.00	228,987	0	688,505	917,492	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	889,043	18.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	5	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	551,251	11.11	917,492	18.00	94,047	1.84	917,492	18.00	0	0.00
Total PS	889,043	18.00	551,256	11.11	917,492	18.00	94,047	1.84	917,492	18.00	0	0.00
Grand Total	889,043	18.00	551,256	11.11	917,492	18.00	94,047	1.84	917,492	18.00	0	0.00

CORE DECISION ITEM

Revenue

budget Unit 910090f

CORE - Taxation

fill Section 03.090

9. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	25,048,594	0	961,055	26,009,649
EE	2,167,765	0	16,329	2,184,094
PSD	0	0	0	0
TRF	0	0	0	0
Total	28,296,751	0	188,743	24,917,837

FTE	344.54	0.00	23.32	597.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

- 1275:Health Initiatives Fund
- 1585:Petroleum Storage Tank Insurance Fund
- 1609:Conservation Commission Fund
- 1662:Petroleum Inspection Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
------------	-------------	-------------	-------------	-------------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Taxation Division collects taxes mandated by Missouri statutes, which account for more than 98 percent of general revenue, by inputting returns and payments into the integrated tax system, manually reviewing returns, correcting returns, approving refunds, sending out notices, answering correspondence and phone calls, distributing tax revenue to political subdivisions, registering businesses, operating collections programs, and conducting audits. The Division requests to continue core funding to effectively and efficiently administer and enforce Missouri laws. The core includes an appropriation for organization dues to the Multistate Tax Commission. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and at the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

7. PROGRAM LISTING List programs included in this core fundingB

CORE DECISION ITEM

Revenue **budget Unit 910090**

CORE - Taxation **fill Section 03.090**

Taxation Division:
Business Tax Bureau
Collections and Tax Assistance Bureau
Field Compliance Bureau
Income Tax Bureau
Processing Bureau

CORE DECISION ITEM

Revenue

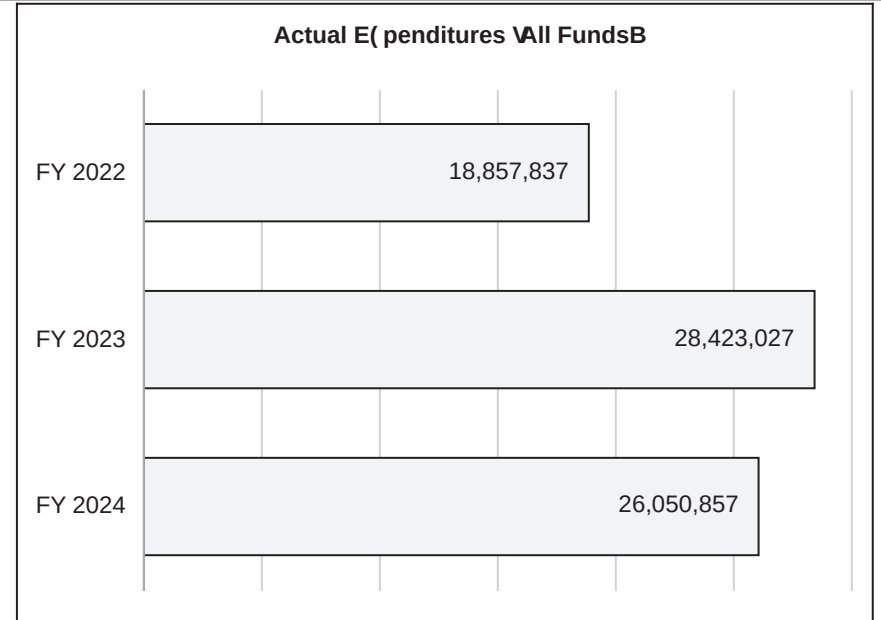
f u d g e t Unit 910090f

CORE - T a (a t i o n

f i l l Section 03.090

3. FINANCIAL / I S T O R Y

	FY 2022	FY 2027	FY 2023	FY 2025
	Actual	Actual	Actual	Current Yr. as o y 1)27)23
Appropriations (All Funds)	22,706,009	32,193,264	27,656,040	28,468,743
Less Reverted (All Funds)	(647,353)	(941,653)	(803,468)	(827,022)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,230,000)	0
Plus Transfers In	0	0	1,200,000	0
Budget Authority (All Funds)	22,058,656	31,251,611	26,822,572	27,641,721
Actual Expenditures (all Fund	18,857,837	28,423,027	26,050,857	N/A
Unexpended (All Funds)	3,200,819	2,828,584	771,715	N/A
Unexpended by Fund:				
General Revenue	3,148,890	2,744,724	628,093	N/A
Federal	0	0	0	N/A
Other	51,929	83,860	143,622	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue f udget Unit 910090f

CORE - Ta(ation f ill Section 03.090

5. CORE RECONCILIATION DETAIL

	f udget Class	FTE	GR	FED	OT/ ER	TOTAL	E(planation
TAFP Ayter HETOES							
	PS	513.00	25,248,594	0	961,055	26,209,649	
	EE	0.00	2,242,765	0	16,329	2,259,094	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	597.00	28,319,751	0	188,743	24,364,837	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 f eginning Core							
	PS	513.00	25,248,594	0	961,055	26,209,649	
	EE	0.00	2,242,765	0	16,329	2,259,094	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	597.00	28,319,751	0	188,743	24,364,837	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

f udget Unit 910090f

CORE - Ta(ation

f ill Section 03.090

			f udget Class	FTE	GR	FED	OT/ ER	TOTAL	E(planation
Core Reallocation	CRA.19B.009	11691	PS	0.00	(200,000)	0	0	(200,000)	GCO Core Reallocation
Core Reallocation	CRA.19B.009	11692	EE	0.00	(75,000)	0	0	(75,000)	GCO Core Reallocation
Net Department Request Adjustments				0.00	285,000E	0	0	285,000E	
Department Request Core			PS	513.00	25,048,594	0	961,055	26,009,649	
			EE	0.00	2,167,765	0	16,329	2,184,094	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	597.00	28,296,751	0	188,743	24,917,837	
Governor's Recommended Core			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	0.00	0	0	0	0	

CORE DECISION ITEM												
Revenue						f udget Unit 910090f						
CORE - Ta(ation						f ill Section 03.090						
Summarj oythe Core bj E(penditure Tj pes												
	FY23 f udget		FY23 Actual		FY25 f udget		FY25 Actual as oy1)27)23		FY26 DTREQ		FY26 GHREC	
Account	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	25,396,946	514.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Salary Differential	0	0.00	14,100	0.00	0	0.00	1,051	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	71,675	0.00	0	0.00	8,944	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	22,155,827	493.34	26,209,649	513.00	2,858,171	62.00	26,009,649	513.00	0	0.00
Planned Hourly Wages	0	0.00	109,690	2.94	0	0.00	13,800	0.36	0	0.00	0	0.00
Seasonal Wages	0	0.00	886,663	26.12	0	0.00	90,639	2.62	0	0.00	0	0.00
Total PS	25,716,136	593.00	27,278,155	522.30	26,201,631	597.00	2,182,605	63.14	26,001,631	597.00	0	0.00
In State Travel	34,298	0.00	14,188	0.00	34,298	0.00	660	0.00	34,298	0.00	0	0.00
Out of State Travel	48,010	0.00	31,805	0.00	48,010	0.00	0	0.00	48,010	0.00	0	0.00
Supplies	431,923	0.00	110,262	0.00	431,923	0.00	4,248	0.00	356,923	0.00	0	0.00
Professional Development	371,901	0.00	286,298	0.00	371,901	0.00	1,500	0.00	371,901	0.00	0	0.00
Communications Services and Supplies	379,337	0.00	287,814	0.00	379,337	0.00	7,801	0.00	379,337	0.00	0	0.00
Professional Services	612,486	0.00	344,095	0.00	612,486	0.00	6,389	0.00	612,486	0.00	0	0.00
Housekeeping and Janitorial Services	0	0.00	1,050	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Maintenance and Repair Services	255,377	0.00	1,706,860	0.00	255,377	0.00	0	0.00	255,377	0.00	0	0.00
Computer Equipment	0	0.00	2,088	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Motorized Equipment	503	0.00	0	0.00	503	0.00	0	0.00	503	0.00	0	0.00
Office Equipment Expenses	85,000	0.00	4,783	0.00	85,000	0.00	0	0.00	85,000	0.00	0	0.00
Other Equipment	500	0.00	16,307	0.00	500	0.00	0	0.00	500	0.00	0	0.00
Property and Improvements Expenses	2,500	0.00	0	0.00	2,500	0.00	0	0.00	2,500	0.00	0	0.00
Building Lease Payments Operating	1	0.00	449	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Equipment Lease Payments	3,001	0.00	0	0.00	3,001	0.00	0	0.00	3,001	0.00	0	0.00
Miscellaneous Expenses	33,257	0.00	6,803	0.00	33,257	0.00	97	0.00	33,257	0.00	0	0.00

CORE DECISION ITEM

Revenue **f udget Unit 910090f**

CORE - Ta(ation **f ill Section 03.090**

Account	FY23 f udget		FY23 Actual		FY25 f udget		FY25 Actual as oy1)27)23		FY26 DTREQ		FY26 GHREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Rebillable Expenses	1,000	0.00	99	0.00	1,000	0.00	0	0.00	1,000	0.00	0	0.00
Total EE	2,251,013	0.00	2,492,102	0.00	2,251,013	0.00	20,615	0.00	2,943,013	0.00	0	0.00
Grand Total	28,656,030	593.00	26,050,458	522.30	24,364,837	597.00	2,117,700	63.14	24,917,837	597.00	0	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	7,500,000	0	150,000	7,650,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,500,000	0	150,000	7,650,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1606:Missouri Veterans Health and Care Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

CORE DECISION ITEM

Revenue

Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

The Department collects approximately \$13.9 billion in general revenue and \$1 billion in highway-related revenue annually. The primary mechanism for the collection and distribution of funds collected by the Department is the integrated tax system. The Department awarded the contract to implement the integrated tax system in February 2012 with staggered release dates for different tax types. The final release was deployed on August 8, 2020. The Department used this core funding to pay vendor deliverables, state data center, and software/equipment costs associated with the integrated tax system.

The Department requests continued funding of \$7.65 million for the following:

- *Various system enhancements including; Intelligent operational reporting, enhanced machine learning tools, mobile application filing and paying, and enhanced collection tools
- *Software maintenance
- *Ongoing system maintenance and operational support.
- *Enhance collection of the Missouri tax on marijuana sales.

More than 90 percent of the rules in Revenue Premier were customized to meet Missouri's unique taxing laws. Due to the complexity of the customized code, neither the Department nor ITSD are able to provide daily, ongoing operational support for the system. RSI, the vendor for Revenue Premier, employs skilled technicians who will be able to provide operational support for the integrated tax system. In FY26, we estimate that the operational support costs will total approximately \$2.86 million. The General Assembly appropriated \$150,000 to the Department to make upgrades to Revenue Premier which will enhance collection of the Missouri Marijuana sales.

3. PROGRAM LISTING (list programs included in this core funding)

Integrated Tax

CORE DECISION ITEM

Revenue

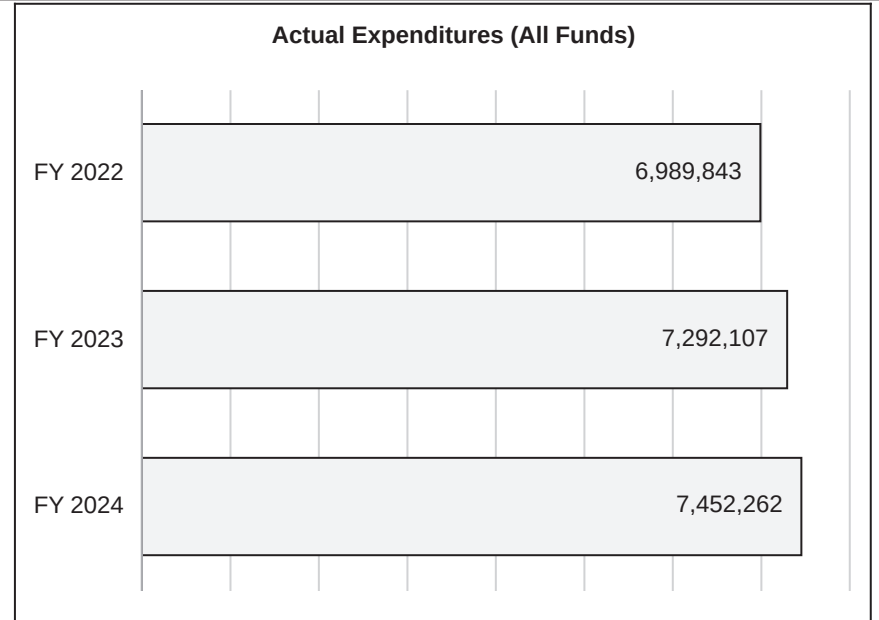
Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	7,500,000	7,650,000	7,650,000	7,650,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	7,500,000	7,650,000	7,650,000	7,650,000
Actual Expenditures (all Fund	6,989,843	7,292,107	7,452,262	N/A
Unexpended (All Funds)	510,157	357,893	197,738	N/A
Unexpended by Fund:				
General Revenue	510,157	207,893	47,738	N/A
Federal	0	0	0	N/A
Other	0	150,000	150,000	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190011B
CORE - Integrated Tax System	Bill Section 04.010

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190011B
CORE - Integrated Tax System	Bill Section 04.010

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Supplies	0	0.00	0	0.00	1,000	0.00	0	0.00	1,000	0.00	0	0.00
Professional Services	7,425,000	0.00	6,135,677	0.00	7,414,000	0.00	0	0.00	7,414,000	0.00	0	0.00
Maintenance and Repair Services	225,000	0.00	1,316,584	0.00	225,000	0.00	0	0.00	225,000	0.00	0	0.00
Other Equipment	0	0.00	0	0.00	10,000	0.00	0	0.00	10,000	0.00	0	0.00
Total EE	7,650,000	0.00	7,452,262	0.00	7,650,000	0.00	0	0.00	7,650,000	0.00	0	0.00
Grand Total	7,650,000	0.00	7,452,262	0.00	7,650,000	0.00	0	0.00	7,650,000	0.00	0	0.00

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Revenue

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VM SectMn Oy319

13 ORE FC NI OASLUUNRY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	520,521	3,539	284,036	808,096
EE	355,232	253,776	255,793	864,801
PSD	0	0	0	0
TRF	0	0	0	0
Total	8, 97, 95	29, 719	954,824	176, 284,
FTE	2239	030	1030	5239
Est3FrMi e	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Federal Funds: 1132:Department of Revenue Federal
 Other Funds: 1588:Motor Vehicle Commission Fund
 1775:Department of Revenue Specialty Plate Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	030	030	030	030
Est3FrMi e	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

23 ORE DES RPTOI

The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:

- Issuing marine craft and all-terrain ownership documents (titles) and registering marine craft and all-terrain decals;
- Issuing nondriver licenses (identification cards);
- Maintaining the official marine craft and all-terrain vehicle and nondriver license records, including issuance information and vehicle liens;
- Issuing disabled placards and temporary registration permits;
- Licensing and regulating motor vehicle and marine craft dealers and manufacturers;
- Issuing business licenses to title services, lease rental companies, and salvage dealers;
- Managing public motor vehicle and driver licensing call centers; and
- Overseeing the operations of approximately 173 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses

The Federal amount and FTE listed in the core is currently uncommitted appropriation authority.

Additional divisional costs are included in the Highway Collections budget unit.

ORE DE SOI TEU

Revenue

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Motor Vehicle and Driver Licensing Division:
 Driver License Bureau
 License Office Bureau
 Motor Vehicle Bureau

ORE DE SOI TEU

Revenue

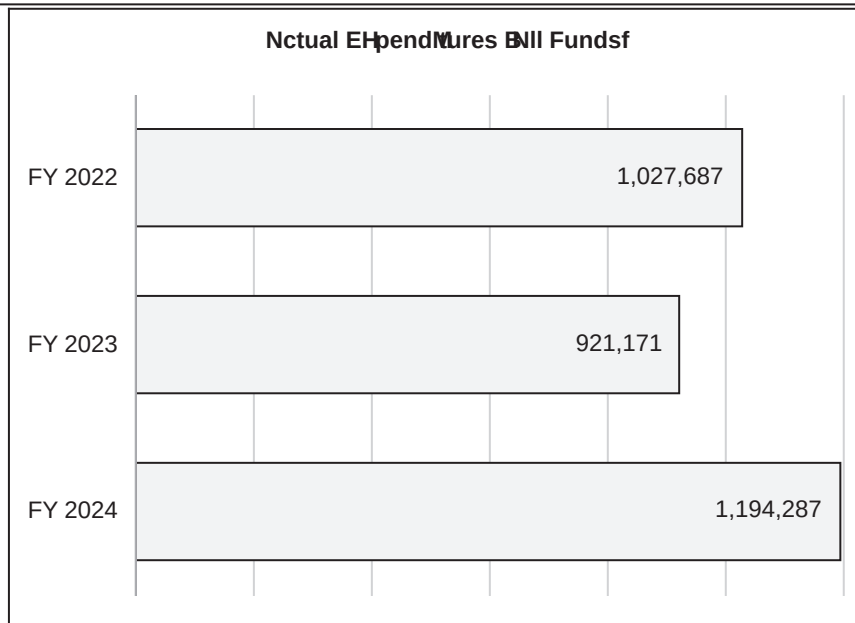
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	FY 2022	FY 2025	FY 202y	FY 2029
	Nctual	Nctual	Nctual	urrent Yr3 as o(4)25)2y
Appropriations (All Funds)	1,578,466	1,517,167	1,579,839	1,697,897
Less Reverted (All Funds)	(28,130)	(25,327)	(26,538)	(27,023)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(10,000)	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,550,336	1,491,840	1,543,301	1,670,874
Actual Expenditures (all Fund	1,027,687	921,171	1,194,287	N/A
Unexpended (All Funds)	522,649	570,669	349,014	N/A
Unexpended by Fund:				
General Revenue	256,695	146,838	1,617	N/A
Federal	163,666	163,931	164,205	N/A
Other	102,288	259,900	183,192	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

ORE DE SOI TEU							
Revenue	Vudi et L nM140015V						
ORE -.Uotor gehMle and DrMer AMensMi	VM SectMn Oy319						
93 ORE RE OI ANTOI DETNA							
	Vudi et lass	FTE	GR	FED	OT/ ER	TOTNA	EHplanatMn
TNFP N(ter gETOES	PS	32.05	520,521	3,539	284,036	808,096	
	EE	0.00	380,232	253,776	255,793	889,801	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	5239	4007,95	29, 519	954724	164, 84,	
One-TMes	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	030	0	0	0	0	
FY 26 Vei MnMi ore	PS	32.05	520,521	3,539	284,036	808,096	
	EE	0.00	380,232	253,776	255,793	889,801	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	5239	4007,95	29, 519	954724	164, 84,	
Department Request Ndxustments							

ORE DE SOI TEU									
Revenue			Vudi et L nM140015V						
ORE -.Uotor gehMle and DrMer AMensMi			VM SectMn 0y319						
			Vudi et lass	FTE	GR	FED	OT/ ER	TOTNA	EHplanatMn
Core Reallocation	CRA.19B.009	11711	EE	0.00	(25,000)	0	0	(25,000)	GCO Core Reallocation
I et Department Request Ndustments				0300	29,000f	0	0	29,000f	
Department Request ore			PS	32.05	520,521	3,539	284,036	808,096	
			EE	0.00	355,232	253,776	255,793	864,801	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	5239	8, 97, 95	29, 519	954, 824	16, 284,	
Governor's Recommended ore			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	0300	0	0	0	0	

ORE DE SOI TEU												
Revenue						Vudi et L nM140015V						
ORE -.Uotor gehMle and DrMer AMensMi						VM SectMn 0y319						
Summarj o(the ore bj EHpendMure Tj pes												
Nccount	FY2y Vudi et		FY2y Nctual		FY29 Vudi et		FY29 Nctual as o(4)25)2y		FY26 DTREQ		FY26 GgRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	783,038	32.05	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	4,670	0.00	0	0.00	4,252	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	674,186	16.81	808,096	32.05	64,404	1.57	808,096	32.05	0	0.00
Total PS	, 857058	5239	6, 8789,	1631	8087046	5239	687696	13,	8087046	5239	0	030
In State Travel	735	0.00	0	0.00	735	0.00	0	0.00	735	0.00	0	0.00
Out of State Travel	4	0.00	0	0.00	4	0.00	129	0.00	4	0.00	0	0.00
Supplies	241,319	0.00	305,779	0.00	241,319	0.00	0	0.00	241,319	0.00	0	0.00
Professional Development	1,913	0.00	0	0.00	1,913	0.00	0	0.00	(23,087)	0.00	0	0.00
Communications Services and Supplies	15,191	0.00	1,951	0.00	15,191	0.00	0	0.00	15,191	0.00	0	0.00
Professional Services	502,689	0.00	206,222	0.00	595,689	0.00	10,052	0.00	595,689	0.00	0	0.00
Maintenance and Repair Services	27,877	0.00	0	0.00	27,877	0.00	0	0.00	27,877	0.00	0	0.00
Motorized Equipment	4	0.00	0	0.00	4	0.00	0	0.00	4	0.00	0	0.00
Office Equipment Expenses	1,009	0.00	0	0.00	1,009	0.00	0	0.00	1,009	0.00	0	0.00
Other Equipment	3,026	0.00	1,478	0.00	3,026	0.00	0	0.00	3,026	0.00	0	0.00
Property and Improvements Expenses	671	0.00	0	0.00	671	0.00	0	0.00	671	0.00	0	0.00
Building Lease Payments Operating	5	0.00	0	0.00	5	0.00	0	0.00	5	0.00	0	0.00
Equipment Lease Payments	6	0.00	0	0.00	6	0.00	0	0.00	6	0.00	0	0.00
Miscellaneous Expenses	2,349	0.00	0	0.00	2,349	0.00	0	0.00	2,349	0.00	0	0.00
Rebillable Expenses	3	0.00	0	0.00	3	0.00	0	0.00	3	0.00	0	0.00
Total EE	, 467801	030	919750	030	8847801	030	107181	030	86y7801	030	0	030

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Revenue

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VM SectMn 0y319

Nccount	FY2y Vudi et		FY2y Nctual		FY29 Vudi et		FY29 Nctual as o(4)25)2y		FY26 DTREQ		FY26 GgRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	17, 4854	5239	174y28,	1631	164, 84,	5239	, 885,	13,	16, 284,	5239	0	030

CORE DECISION ITEM

Revenue

(udget Unit 4. 0045(

CORE - General Counsel's Office

(ill Section 05320

43 CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	2,445,601	272,061	628,732	3,346,394
EE	192,154	211,587	31,441	435,182
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,637,755	483,648	660,173	3,781,576

FTE 543 0 , 300 403 0 773 0

Est3Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1132:Department of Revenue Federal
Other Funds: 1588:Motor Vehicle Commission Fund
1984:Tobacco Control Special Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0300 0300 0300 0300

Est3Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

23CORE DESCRIPTION

The General Counsel's Office provides comprehensive legal and investigative support to all operational and support divisions in the Department to assist them in accomplishing the Department's goals and objectives. The Office advises the director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal investigations of the contracted license offices. The Office receives federal grants from the Missouri Department of Transportation's Highway Safety Division and the Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations. Additional costs are included in the Highway Collections budget unit.

, 3 PROGRAM LISTING **What programs included in this core fundingB**

CORE DECISION ITEM

Revenue

(udget Unit 4. 0045(

CORE - General Counsel's Office

(ill Section 05320

General Counsel's Office:
Compliance and Investigation Bureau
Criminal Tax Investigation Bureau
General Counsel's Office

CORE DECISION ITEM

Revenue

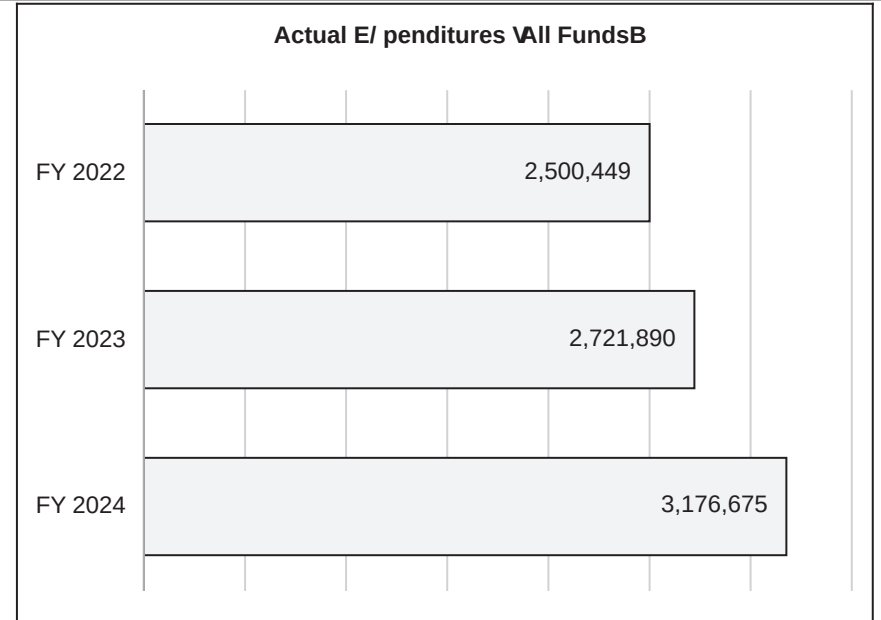
(udget Unit 4. 0045(

CORE - General Counsel's Office

(ill Section 05320

53 FINANCIAL)ISTORY

	FY 2022	FY 202,	FY 2025	FY 2027
	Actual	Actual	Actual	Current Yr3 as oy . f2, f25
Appropriations (All Funds)	3,018,716	3,504,980	3,764,812	3,872,974
Less Reverted (All Funds)	(61,040)	(74,172)	(79,901)	(81,874)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	40,000	0
Budget Authority (All Funds)	2,957,676	3,430,808	3,724,911	3,791,100
Actual Expenditures (all Fund	2,500,449	2,721,890	3,176,675	N/A
Unexpended (All Funds)	457,227	708,918	548,236	N/A
Unexpended by Fund:				
General Revenue	41,709	293,796	180,735	N/A
Federal	306,391	301,535	292,179	N/A
Other	109,127	113,587	75,322	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM							
Revenue	(udget Unit 4. 0045(
CORE - General Counsel's Office	(ill Section 05320						
73CORE RECONCILIATION DETAIL							
	(udget Class	FTE	GR	FED	OT) ER	TOTAL	E/ planation
TAFP Ayter HETOES	PS	62.80	2,587,511	272,061	628,732	3,488,304	
	EE	0.00	141,642	211,587	31,441	384,670	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	62310	282. 817,	51, 851	660819,	, 81928 95	
	One-Times						
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0300	0	0	0	0	
FY 26 (eginning Core	PS	62.80	2,587,511	272,061	628,732	3,488,304	
	EE	0.00	141,642	211,587	31,441	384,670	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	62310	282. 817,	51, 851	660819,	, 81928 95	
	Department Request Adjustments						

CORE DECISION ITEM									
Revenue			(udget Unit 4. 0045(
CORE - General Counsel's Office			(ill Section 05320						
			(udget Class	FTE	GR	FED	OT) ER	TOTAL	E/ planation
Core Reallocation	CRA.19B.009	11739	PS	0.00	200,000	0	0	200,000	GCO Core Reallocation
Core Reallocation	CRA.19B.011	11739	PS	(6.40)	(315,756)	0	0	(315,756)	IACB Core Reallocation
Core Reallocation	CRA.19B.012	11739	PS	(1.00)	0	0	0	0	IACB Core Reallocation
Core Reallocation	CRA.19B.013	11739	PS	0.00	(26,154)	0	0	(26,154)	IACB Core Reallocation
Core Reallocation	CRA.19B.009	11740	EE	0.00	100,000	0	0	100,000	GCO Core Reallocation
Core Reallocation	CRA.19B.010	11740	EE	0.00	(49,488)	0	0	(49,488)	IACB Core Reallocation
Net Department Request Adjustments				0.00	V 48 . 1E	0	0	V 48 . 1E	
Department Request Core			PS	55.40	2,445,601	272,061	628,732	3,346,394	
			EE	0.00	192,154	211,587	31,441	435,182	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	77.50	2,637,755	51,648	660,173	3,349,576	
Governor's Recommended Core			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	0.00	0	0	0	0	

CORE DECISION ITEM												
Revenue							(udget Unit 4. 0045(
CORE - General Counsel's Office							(ill Section 05320					
Summary of the Core by Expenditure Types												
	FY25 (udget		FY25 Actual		FY27 (udget		FY27 Actual as of f2, f25		FY26 DTREQ		FY26 GHREC	
Account	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	3,380,142	62.80	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	22,285	0.00	0	0.00	3,915	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	2,833,923	49.20	3,488,304	62.80	369,267	6.10	3,346,394	55.40	0	0.00
Planned Hourly Wages	0	0.00	32,844	0.56	0	0.00	6,962	0.14	0	0.00	0	0.00
Seasonal Wages	0	0.00	63,463	1.33	0	0.00	14,301	0.31	0	0.00	0	0.00
Total PS	8,108,152	623.0	28,728,747	743.0	8,118,050	623.0	585,570	637	8,568,150	773.0	0	0.00
In State Travel	72,462	0.00	38,452	0.00	72,462	0.00	1,546	0.00	71,262	0.00	0	0.00
Out of State Travel	49,431	0.00	23,760	0.00	49,431	0.00	3,109	0.00	34,431	0.00	0	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Supplies	162,808	0.00	58,080	0.00	162,808	0.00	2,591	0.00	214,808	0.00	0	0.00
Professional Development	40,756	0.00	39,156	0.00	40,756	0.00	0	0.00	62,256	0.00	0	0.00
Communications Services and Supplies	16,661	0.00	13,704	0.00	16,661	0.00	0	0.00	16,661	0.00	0	0.00
Professional Services	19,594	0.00	7,990	0.00	19,594	0.00	51	0.00	16,094	0.00	0	0.00
Maintenance and Repair Services	12,203	0.00	12,878	0.00	12,203	0.00	79	0.00	8,915	0.00	0	0.00
Motorized Equipment	1,101	0.00	0	0.00	1,101	0.00	0	0.00	1,101	0.00	0	0.00
Office Equipment Expenses	250	0.00	14,353	0.00	250	0.00	0	0.00	250	0.00	0	0.00
Other Equipment	1,600	0.00	13,957	0.00	1,600	0.00	0	0.00	1,600	0.00	0	0.00
Building Lease Payments Operating	500	0.00	0	0.00	500	0.00	0	0.00	500	0.00	0	0.00
Equipment Lease Payments	52	0.00	0	0.00	52	0.00	0	0.00	52	0.00	0	0.00
Miscellaneous Expenses	7,251	0.00	1,831	0.00	7,251	0.00	114	0.00	7,251	0.00	0	0.00
Total EE	15,869	0.00	225,846	0.00	15,869	0.00	985.0	0.00	5,781.12	0.00	0	0.00

CORE DECISION ITEM

Revenue

(udget Unit 4. 0045(

CORE - General Counsel's Oyyice

(ill Section 05320

Account	FY25 (udget		FY25 Actual		FY27 (udget		FY27 Actual as oy. f2, f25		FY26 DTREQ		FY26 GHREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	, 8658142	62310	, 8968697	7430	, 8928 95	62310	5048 , 7	6377	, 8148796	77330	0	030

NEW DECISION ITEM

RANK: 015 OF 15

Revenue
General Counsel's Office
Vehicle Replacement
DI# NOP.19B.011

Budget Unit 190014B

Bill Section 4.020

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	111,000	0	0	111,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	111,000	0	0	111,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department's General Counsel's offices provides legal and investigative functions. Our attorneys travel to courts for hearings and our auditors travel to license offices throughout the state. Our investigators travel regularly to ensure dealer compliance and investigate complaints related to fraudulent activities and unpaid taxes. The General Counsel's Office has the largest portion of the Department's vehicle fleet with several vehicles designated as pool vehicles. In FY26, the Department will replace three vehicles and reallocate three vehicles with approximately 100,000 or more miles, with model years as follows: 2010, 2012, 2012, 2015, 2015 and 2017. The Department is asking to replace only three of these vehicles and the Department does not have dedicated funding for fleet replacement. Historically, the Department have also used flexibility to cover vehicle replacement costs. The Department is seeking the \$111,000 as on-going funding for future revolving aging fleet vehicles.

NEW DECISION ITEM

RANK: 015 OF 15

Revenue
General Counsel's Office
Vehicle Replacement
DI# NOP.19B.011

Budget Unit 190014B

Bill Section 4.020

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Local qualified dealers have acceptable vehicles ranging from \$31,000 to \$37,000. We are building a replacement strategy by looking at our entire fleet, size, age, and use. Replacing aging vehicles will help lower repair and maintenance expenses, are equipped with updated safety features and may even provide fuel savings. We want our team members to feel safe while operating a vehicle on state business.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
656ZZZZ:Motorized Equipment	111,000		0		0		111,000		0
Total EE	111,000		0		0		111,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	111,000	0.00	0	0.00	0	0.00	111,000	0.00	0
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Revenue

yudget Unit 94009, y

CORE - Division oVAdministration

y ill Section 0132,

93 CORE FINANCIAL SUMMARY

FY 2026 Department Request					FY 2026 Governor's Recommended				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,141,970	72,146	34,247	2,248,363	PS	0	0	0	0
EE	371,203	3,470,006	1,462,900	5,304,109	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	28 97057	78 120, 2	98 45015	58 , 20152	Total	0	0	0	0
FTE	163 4	931	03 .	143 9	FTE	030	030	030	030
Est3Fringe	0	0	0	0	Est3Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Federal Funds:	1132:Department of Revenue Federal								
Other Funds:	1169:Child Support Enforcement Fund								

23CORE DESCRIPTION

CORE DECISION ITEM

Revenue

udget Unit 94009, y

CORE - Division oVAdministration

y ill Section 0132,

The Administration Division includes four bureaus and the Office of the Director. The four administrative bureaus provide support functions to increase the effectiveness of tax revenue collections and motor vehicle and driver licensing programs. This Division leads these four bureaus and the Department's operational excellence initiatives, including continuous improvement initiatives and performance data analytics. The Office of the Director sets strategy and action plans, builds internal expertise, shapes policy, and directs operational performance.

The Office of the Director also handles legislative inquiries and proposals, manages press inquiries and internal and external communications, including social media and website content and educational videos; and assists with community outreach efforts.

The Human Resources and Total Rewards provides support to all team members in the areas of human resources initiatives, payroll process, policy, employment law guidance, recruitment, and team member professional development.

The Financial Services bureau is responsible for providing services to the divisions in the areas of budget, procurement, and accounts receivable/payables. This program manages the deposit and cashiering of state and non-state revenues for the Department and from other governmental agencies. This bureau provides strong internal controls by performing reconciliations and reviews, and preparing financial statements and reports.

The General Services bureau provides services and support in the areas of incoming and outgoing mail processing; record archiving; supply ordering; license plate, tab, and other inventory distribution; delivery services; and liaison for facility leasing.

The Internal Audit and Compliance Bureau performs audits and reviews of the Department to evaluate the effectiveness of internal controls, ensure compliance with procedures and certain contractual and statutory provisions, and to identify areas of improvement in operational efficiency. This bureau performs internal audits of the Department, audits of contracted license offices, and tax credit reviews of tax credit programs administered by the Department of Economic Development.

The Division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the Division administers the contract that receipts and disburses child support payments. The DSS is responsible for the grant application award and administration. The cost is split between the federal (66 percent) and state (34 percent) government funds. The Department reports its cost to DSS quarterly. Additional divisional costs are included in the Highway Collections budget unit.

73 PROGRAM LISTING list programs included in this core Funding(

CORE DECISION ITEM

Revenue

udget Unit 94009, y

CORE - Division oVAdministration

y ill Section 0132,

Administration Division:
Director's Office
Financial Services Bureau
General Services Bureau
Human Resources and Total Rewards
Internal Audit and Compliance Bureau

CORE DECISION ITEM

Revenue

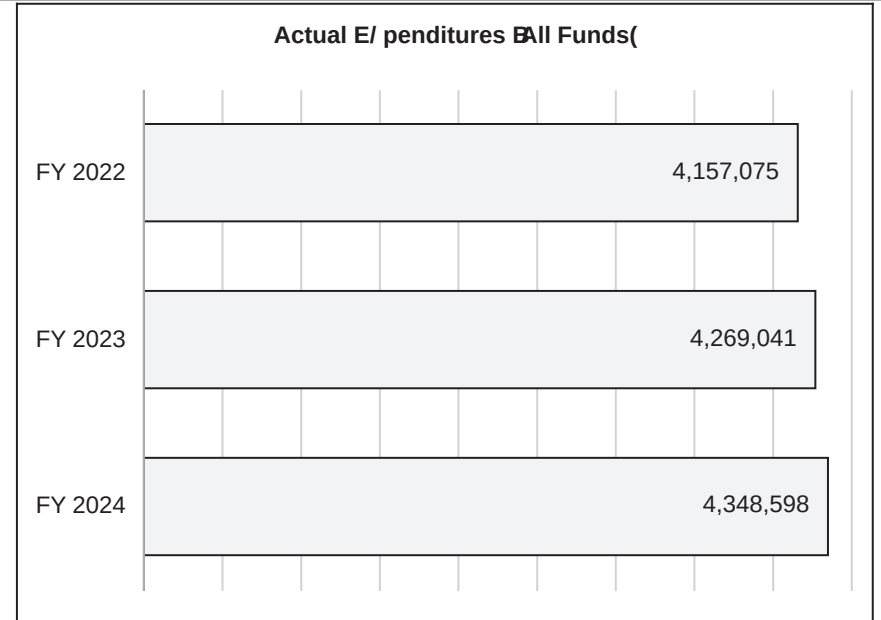
udget Unit 94009, y

CORE - Division oVAdministration

y ill Section 0132,

13 FINANCIAL)ISTORY

	FY 2022	FY 2027	FY 2021	FY 202,
	Actual	Actual	Actual	Current Yr3 as oV 4f27f21
Appropriations (All Funds)	6,712,488	6,867,384	7,019,460	7,161,074
Less Reverted (All Funds)	(50,825)	(55,189)	(59,503)	(63,653)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	6,661,663	6,812,195	6,959,957	7,097,421
Actual Expenditures (all Fund	4,157,075	4,269,041	4,348,598	N/A
Unexpended (All Funds)	2,504,588	2,543,154	2,611,359	N/A
Unexpended by Fund:				
General Revenue	35,595	32,549	50,943	N/A
Federal	1,932,287	1,959,963	1,992,271	N/A
Other	536,706	550,642	568,145	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM							
Revenue	y u d g e t U n i t 9 4 0 0 9 , y						
CORE - Division oAdministration	y i l l S e c t i o n 0 1 3 2 ,						
, 3CORE RECONCILIATION DETAIL							
	y u d g e t Class	FTE	GR	FED	OT) ER	TOTAL	E/ planation
TAFP AVer HETOES	PS	42.11	1,800,060	72,146	34,247	1,906,453	
	EE	0.00	321,715	3,470,006	1,462,900	5,254,621	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	1239	202985,	78 120, 2	9845015	5069051	
One-Times	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	030	0	0	0	0	
FY 26 y e g i n n i n g C o r e	PS	42.11	1,800,060	72,146	34,247	1,906,453	
	EE	0.00	321,715	3,470,006	1,462,900	5,254,621	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	1239	202985,	78 120, 2	9845015	5069051	
Department Request Adjustments							

CORE DECISION ITEM

Revenue **y u d g e t U n i t 9 4 0 0 9 , y**

CORE - Division oAdministration **y i l l S e c t i o n 0 1 3 2 ,**

			y u d g e t C l a s s	F T E	G R	F E D	O T) E R	T O T A L	E / p l a n a t i o n
Core Reallocation	CRA.19B.011	11751	PS	7.40	341,910	0	0	341,910	IACB Core Reallocation
Core Reallocation	CRA.19B.012	11751	PS	0.00	0	0	0	0	IACB Core Reallocation
Core Reallocation	CRA.19B.010	11752	EE	0.00	49,488	0	0	49,488	IACB Core Reallocation
Net Department Request Adjxstments				53.0	749,874.	0	0	749,874.	
Department Request Core									
			PS	49.51	2,141,970	72,146	34,247	2,248,363	
			EE	0.00	371,203	3,470,006	1,462,900	5,304,109	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
Total				143.9	2,897,857	78,120,2	98,450,15	58,28,52	
Governor's Recommended Core									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
Total				0.00	0	0	0	0	

CORE DECISION ITEM												
Revenue				y u d g e t U n i t 94009, y								
CORE - Division oAdministration				y i l l S e c t i o n 0132,								
Summarj oVthe Core bj E/ penditure Tj pes												
	FY21 y u d g e t		FY21 Actual		FY2, y u d g e t		FY2, Actual as oV4f27f21		FY26 DTREQ		FY26 GHREC	
Account	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	1,767,339	41.11	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	7,805	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	1,610,916	30.74	1,906,453	42.11	214,633	3.93	2,248,363	49.51	0	0.00
Planned Hourly Wages	0	0.00	3,988	0.05	0	0.00	865	0.01	0	0.00	0	0.00
Total PS	956,574	19.39	962,250	70.54	980,617	12.39	29,814	7.11	221,767	143.9	0	0.00
In State Travel	8,297	0.00	7,754	0.00	8,297	0.00	0	0.00	9,497	0.00	0	0.00
Out of State Travel	5,114	0.00	13,826	0.00	5,114	0.00	7,400	0.00	20,114	0.00	0	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Supplies	704,959	0.00	399,826	0.00	707,459	0.00	40,978	0.00	730,459	0.00	0	0.00
Professional Development	17,700	0.00	67,980	0.00	17,700	0.00	5,119	0.00	21,200	0.00	0	0.00
Communications Services and Supplies	6,373	0.00	1,270	0.00	6,373	0.00	0	0.00	6,373	0.00	0	0.00
Professional Services	4,363,122	0.00	2,176,162	0.00	4,363,122	0.00	155,195	0.00	4,366,622	0.00	0	0.00
Housekeeping and Janitorial Services	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Maintenance and Repair Services	135,000	0.00	20,352	0.00	135,000	0.00	1,409	0.00	138,288	0.00	0	0.00
Motorized Equipment	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Office Equipment Expenses	5,000	0.00	16,834	0.00	5,000	0.00	0	0.00	5,000	0.00	0	0.00
Other Equipment	5,001	0.00	9,087	0.00	5,001	0.00	0	0.00	5,001	0.00	0	0.00
Property and Improvements Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Building Lease Payments Operating	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Equipment Lease Payments	50	0.00	0	0.00	50	0.00	0	0.00	50	0.00	0	0.00
Miscellaneous Expenses	1,500	0.00	12,799	0.00	1,500	0.00	129	0.00	1,500	0.00	0	0.00
Total EE	1,210,29	0.00	252,814	0.00	1,210,29	0.00	298,270	0.00	1,701,904	0.00	0	0.00

CORE DECISION ITEM

Revenue

y u d g e t U n i t 94009, y

CORE - Division oVAdministration

y i l l S e c t i o n 01302,

Account	FY21 y u d g e t		FY21 A c t u a l		FY2, y u d g e t		FY2, A c t u a l a s o f 12/31/21		FY26 D T R E Q		FY26 G H R E C	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	50,948,160	193.9	18,184,703	70.5	50,698,051	123.9	12,852,731		58,281,529	143.9	0	0.0

ORE DE SOI TEU

Revenue

Budi et LnM790076B

ORE -.Postai e

BM SectMn 04325

73 ORE FC NI OASLUUNRY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	3,912,632	0	50,745	3,963,377
PSD	0	0	0	0
TRF	0	0	0	0
Total	8,972,682	0	50,145	8,968,811
FTE	0300	0300	0300	0300
Est3FrMi e	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: 1275:Health Initiatives Fund
1588:Motor Vehicle Commission Fund
1609:Conservation Commission Fund

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0300	0300	0300	0300
Est3FrMi e	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

23 ORE DES RPTOI

The Department postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of marine craft registration renewal notices, marine craft titles, collection and enforcement notices, and statutorily required pieces of certified mail. Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail. These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marine craft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

83 PROGRNU ASTC G gMt proi rams Mclued M thM core VndMi y

ORE DE SOI TEU

Revenue

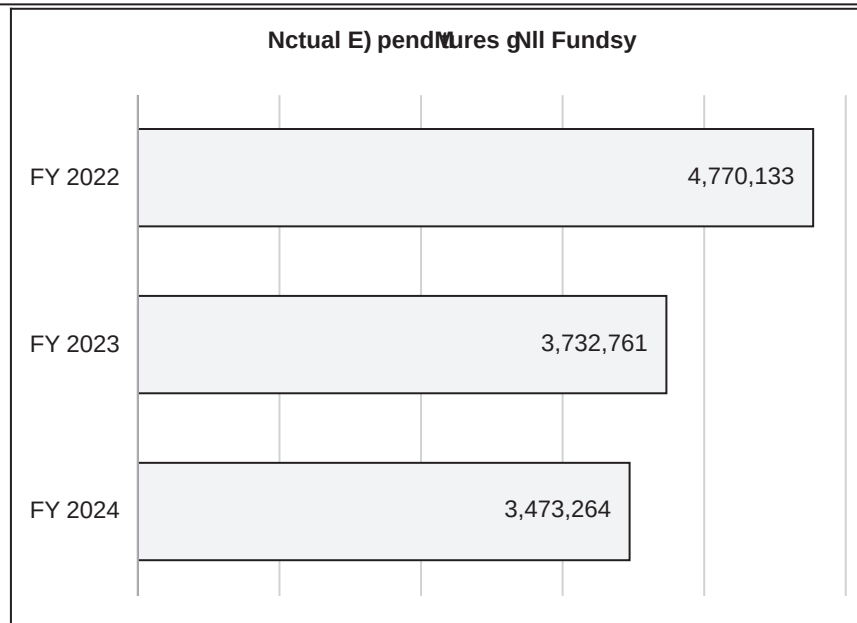
Budi et Lnm790076B

ORE -.Postai e

BM SectMn 04325

43 FC NI OIA f STORY

	FY 2022	FY 2028	FY 2024	FY 2025
	Nctual	Nctual	Nctual	urrent Yr3 as oV 9(28(24
Appropriations (All Funds)	3,093,756	3,579,928	3,579,928	3,963,377
Less Reverted (All Funds)	(91,451)	(97,168)	(106,036)	(117,540)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	3,002,305	3,482,760	3,473,892	3,845,837
Actual Expenditures (all Fund	4,770,133	3,732,761	3,473,264	N/A
Unexpended (All Funds)	(1,767,828)	(250,001)	628	N/A
Unexpended by Fund:				
General Revenue	(1,767,828)	(250,001)	628	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

ORE DE SOI TEU							
Revenue	Budi et L nM790076B						
ORE -.Postai e	BM SectMn 04325						
53 ORE RE OI ATOI DETNA							
	Budi et lass	FTE	GR	FED	OTf ER	TOTNA	E) planatMn
TNFP Nter / ETOES	PS	0.00	0	0	0	0	
	EE	0.00	3,912,632	0	50,745	3,963,377	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0300	8,972,682	0	50,145	8,968,811	
One-TMes	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0300	0	0	0	0	
FY 26 Bei MnMi ore	PS	0.00	0	0	0	0	
	EE	0.00	3,912,632	0	50,745	3,963,377	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0300	8,972,682	0	50,145	8,968,811	
Department Request NdHstments							

ORE DE SOI TEU							
Revenue	Budi et L nM790076B						
ORE -.Postal e	BM SectMn 04325						
	Budi et lass	FTE	GR	FED	OTf ER	TOTNA	E) planatMn
I et Department Request NdMstments		0300	0	0	0	0	
Department Request ore							
	PS	0.00	0	0	0	0	
	EE	0.00	3,912,632	0	50,745	3,963,377	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0300	8,972,682	0	50,145	8,968,811	
Governor's Recommended ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0300	0	0	0	0	

ORE DE SCDI TEU												
Revenue						Budi et L nM790076B						
ORE -.Postai e						BM SectMn 04325						
Summarx oVthe ore j x E) pendMure Txpes												
	FY24 Budi et		FY24 Nctual		FY25 Budi et		FY25 Nctual as oV9(28(24		FY26 DTREb		FY26 G/ RE	
Nccount	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
In State Travel	675	0.00	0	0.00	675	0.00	0	0.00	675	0.00	0	0.00
Supplies	3,021,114	0.00	3,016,127	0.00	3,404,563	0.00	224	0.00	3,404,563	0.00	0	0.00
Professional Development	677	0.00	2,025	0.00	677	0.00	0	0.00	677	0.00	0	0.00
Communications Services and Supplies	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	0	0.00
Professional Services	348,962	0.00	326,732	0.00	348,962	0.00	34,311	0.00	348,962	0.00	0	0.00
Maintenance and Repair Services	102,000	0.00	122,319	0.00	102,000	0.00	5,491	0.00	102,000	0.00	0	0.00
Office Equipment Expenses	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	0	0.00
Other Equipment	100,000	0.00	0	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00
Equipment Lease Payments	6,425	0.00	6,061	0.00	6,425	0.00	29	0.00	6,425	0.00	0	0.00
Miscellaneous Expenses	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	0	0.00
Total EE	8,519,92Q	0300	8,418,264	0300	8,968,811	0300	40,055	0300	8,968,811	0300	0	0300
Grand Total	8,519,92Q	0300	8,418,264	0300	8,968,811	0300	40,055	0300	8,968,811	0300	0	0300

NEW DECISION ITEM
RANKb01g OF 1g

Revenue
Administration
Postage Rate Increase
DI# NOP.1i 5.003

5ud: et UnB 1i 00015 and 1i 00165

5 Section , .00g and , .02g

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	407,786	0	249,932	657,718
PSD	0	0	0	0
TRF	0	0	0	0
Total	407,786	0	249,932	657,718
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. THIS REQUEST CAN BE CATEGORIZED AS

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in January of 2024 and July of 2024. There was an overall 9.5 percent increase to mail a letter, 7.9 percent increase to mail a postcard and an 11.5 percent increase to mail certified. Because of the increase postage costs, the Department will experience a shortfall in its postage budget.

5. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. Why did you determine that the requested number of FTE were

NEW DECISION ITEM

RANKb01g OF 1g

Revenue
Administration
Postage Rate Increase
DI# NOP.1i 5.003

5ud: et UnB 1i 00015 and 1i 00165

5 Section , .00g and , .02g

appropriate? From what source or standard derived? Were the requested levels of (undB: ? Were alternatives such as outsourcing or automation considered? If based on new legislation does request tie to TAFP (Bscal note? If not explain why. Detail by which portions of the request are one-times and how those amounts were calculated.)

Letter Mail - \$301,723
Postcard - \$130,088
Certified - \$225,907
Total FY26 Postage Increase - \$657,718

Core/Highway Collection Allocation:
Core
1101-0075 = \$407,785

Highway Collections
1644-1796 = \$249,933

g. 5 REAK DOWN THE REQUEST 5 Y 5 UDGET O5 JECT CLASS8JO5 CLASS8AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

5ud: et Account Class7of Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
619ZZZZ:Supplies	407,786		0		249,932		657,718		0
Total EE	, 048,96		0		2, i 8 32		6g48,19		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	, 048,96	0.00	0	0.00	2, i 8 32	0.00	6g48,19	0.00	0
5ud: et Of ject Class7of Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW DECISION ITEM
RANKb01g OF 1g

Revenue
Administration
Postage Rate Increase
DI# NOP.1i 5.003

5 ud: et UnB 1i 00015 and 1i 00165
5 Section , .00g and , .02g

5 ud: et Of ject Class7of Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Department collects taxes imposed on freight line companies as authorized by Sections 137.1021, RSMo. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Revenue Fund. The remaining proceeds are distributed to counties based on each county's percentage of rail track line to the aggregate total of the state. Subject to appropriation, for all taxable years beginning on or after January 1, 2009, a freight line company is allowed a credit for eligible expenses against the tax. The state reimburses any political subdivision of this state for any decrease in revenue due to the credit. This appropriation is used to reimburse the political subdivisions. This appropriation was not funded in FY21 and FY22.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

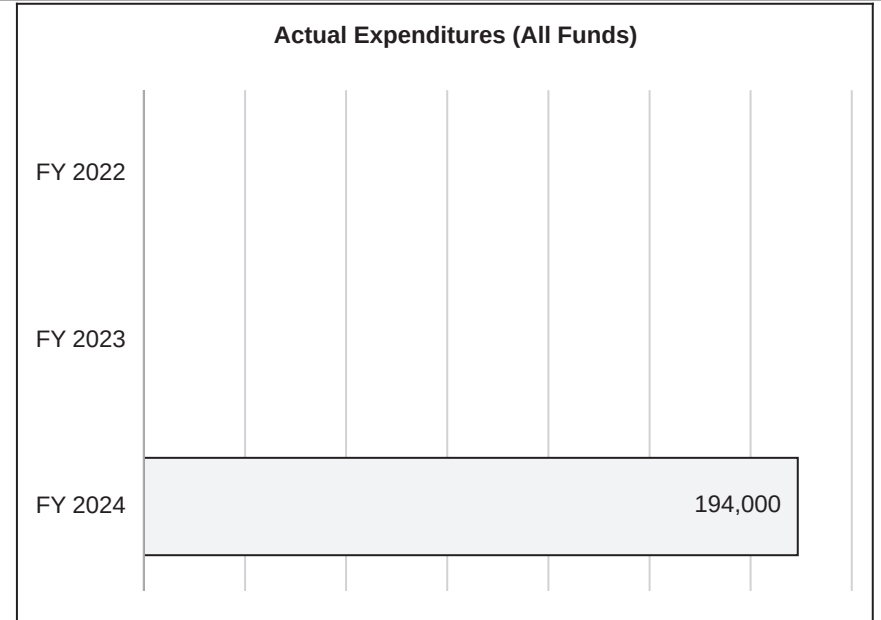
Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	0	200,000	200,000	500,000
Less Reverted (All Funds)	0	(6,000)	(6,000)	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	194,000	194,000	500,000
Actual Expenditures (all Fund	0	0	194,000	N/A
Unexpended (All Funds)	0	194,000	0	N/A
Unexpended by Fund:				
General Revenue	0	194,000	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190018B
CORE - Appropriated Tax Credits (Rolling Stock)	Bill Section 04.030

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	500,000	0	0	500,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	500,000	0	0	500,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	(300,000)	0	0	(300,000)	
	TRF	0.00	0	0	0	0	
	Total	0.00	(300,000)	0	0	(300,000)	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	200,000	0.00	194,000	0.00	500,000	0.00	0	0.00	200,000	0.00	0	0.00
Total PSD	200,000	0.00	194,000	0.00	500,000	0.00	0	0.00	200,000	0.00	0	0.00
Grand Total	200,000	0.00	194,000	0.00	500,000	0.00	0	0.00	200,000	0.00	0	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,091,155	2,091,155
TRF	0	0	0	0
Total	0	0	2,091,155	2,091,155

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1583:Port Authority AIM Zone Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Any port authority located in this state may establish an Advanced Industrial Manufacturing Zone or AIM Zone as authorized by Section 68.075, RSMo. Fifty percent of the state tax withholdings on new jobs within such a zone is deposited into the Port Authority AIM Zone Fund and subsequently distributed back to the AIM Zone for the purpose of expansion, development or redevelopment. The port authority approves any projects and must submit an annual budget to the Department of Economic Development explaining how and when the monies will be spent. This appropriation request allows the Department of Revenue to distribute the funds in the Port Authority Aim Zone Fund back to the port authorities.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

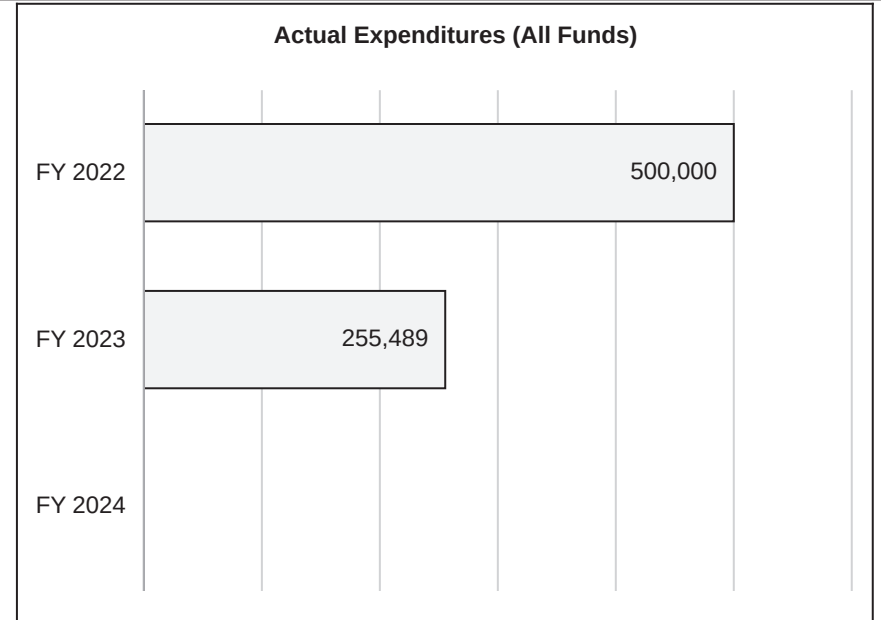
Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	500,000	2,149,065	2,091,155	2,091,155
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	500,000	2,149,065	2,091,155	2,091,155
Actual Expenditures (all Fund	500,000	255,489	0	N/A
Unexpended (All Funds)	0	1,893,576	2,091,155	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	1,893,576	2,091,155	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM							
Revenue	Budget Unit 190019B						
CORE - Port Aim Zone	Bill Section 04.035						
5. CORE RECONCILIATION DETAIL							
	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00
Total PSD	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00
Grand Total	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00

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Revenue) udMet AnW , Z0020)

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,000,000	1,000,000
TRF	0	0	0	0
Total	0	0	, 000000	, 000000

FTE	000	000	000	000
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Est1FrWMe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1604:TIME Zone Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	000	000	000	000
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Est1FrWMe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

21. ORE DES. R PT OC

Chapter 620, RSMo, requires the Department to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote economic development of the region. The Department, by statute, is allowed to appropriate an amount of \$5,000,000 wihtin a fiscal year.

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Revenue) udMet AnW , Z0020)

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	FY 2022	FY 202i	FY 202B	FY 2024	Actual Expenditures of All Funds(
	Actual	Actual	Actual	Current Yr1 as of 2/2i /2B								
Appropriations (All Funds)	0	0	1,000,000	1,000,000	FY 2022							
Less Reverted (All Funds)	0	0	0	0								
Less Restricted (All Funds)*	0	0	0	0								
Less Transfers Out	0	0	0	0								
Plus Transfers In	0	0	0	0								
Budget Authority (All Funds)	0	0	1,000,000	1,000,000	FY 2023							
Actual Expenditures (all Fund	0	0	0	N/A								
Unexpended (All Funds)	0	0	1,000,000	N/A								
Unexpended by Fund:												
General Revenue	0	0	0	N/A	FY 2024							
Federal	0	0	0	N/A								
Other	0	0	1,000,000	N/A								

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Revenue) udMet Anl, Z0020)						
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. ORE -5 L E f one) U Section 0B0i 4						
41. ORE RE. OC. NI T OC DETI N							
) udMet . lass	FTE	GR	FED	OTHER	TOTI N	Explanatlon
TI FP I 3er VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	, 900900	, 900900	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26) eMUnUM. ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	, 900900	, 900900	
Department Request I djustments							

. ORE DE. S OC TEL

Revenue) udMet Anl, 20020)

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) udMet . lass	FTE	GR	FED	OTHER	TOTI N	Explanation
Cet Department Request I djustments		000	0	0	0	0	
Department Request . ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	1,000,000	1,000,000	
TRF		0.00	0	0	0	0	
Total		000	0	0	, 000000	, 000000	
Governor's Recommended . ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		000	0	0	0	0	

. ORE DE. S OC TEL

Revenue) udMet AnW , Z0020)

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Summary o3the . ore by Expenditure Types

I ccount	FY2B) udMet		FY2BI ctual		FY24) udMet		FY24 I ctual as o3Z/2i /2B		FY26 DTREQ		FY26 GVRE.	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00
Total PSD	, 900900	010	0	010	, 900900	010	0	010	, 900900	010	0	010
Grand Total	, 900900	010	0	010	, 900900	010	0	010	, 900900	010	0	010

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Revenue

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	900,000	0	0	900,000
PSD	2,000,000	0	0	2,000,000
TRF	0	0	0	0
Total	28 008000	0	0	28 008000

FTE	0900	0900	0900	0900
Est9FrM Ae	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0900	0900	0900	0900
Est9FrM Ae	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

291 ORE DES1 R4PT403

The Department exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.

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Revenue

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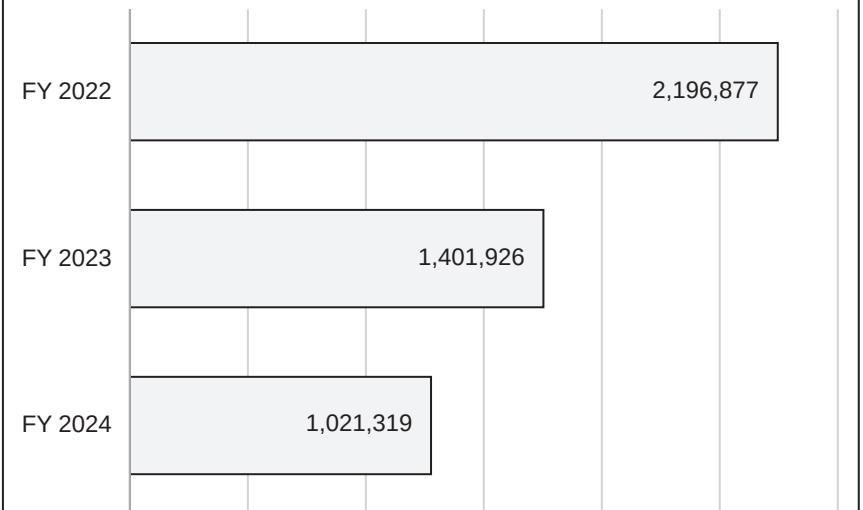
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	FY 2022	FY 202L	FY 202B	FY 202(
	. ctual	. ctual	. ctual	1 urrent Yr9 as oM , 2L2B
Appropriations (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Actual Expenditures (all Fund	2,196,877	1,401,926	1,021,319	N/A
Unexpended (All Funds)	703,123	1,498,074	1,878,681	N/A
Unexpended by Fund:				
General Revenue	703,123	1,498,074	1,878,681	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

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*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Revenue	y udAet Cn 7, 0027y						
5							
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(91 ORE RE1 O3 14 4 T O3 DET. 4							
	y udAet 1 lass	FTE	GR	FED	OTf ER	TOT.	E) planatNn
T. FP . Mer / ETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	28 008000	0	0	28 008000	
One-Tmes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 yeANnMA 1 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	28 008000	0	0	28 008000	
Department Request . dntments							

1 ORE DE16403 4TEI

Revenue
5
1 ORE -Prosecution . ttorney Collection . Aencg Fees

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	y udAet 1 lass	FTE	GR	FED	OTf ER	TOT.	E) planatNon
3 et Department Request . dntments		0900	0	0	0	0	
Department Request 1 ore							
PS		0.00	0	0	0	0	
EE		0.00	900,000	0	0	900,000	
PD		0.00	2,000,000	0	0	2,000,000	
TRF		0.00	0	0	0	0	
Total		0900	28 008000	0	0	28 008000	
Governor's Recommended 1 ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		0900	0	0	0	0	

1 ORE DE15403 4EI

Revenue y udAet Cn 7, 0027y

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1 ORE -ProsecutMA . ttornegV ollectNon . Aencg Fees

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Summarg oMthe 1 ore xg E) pendNure Tgpes

. ccount	FY2By udAet		FY2B. ctual		FY2(y udAet		FY2(. ctual as oM 2L2B		FY26 DTREj		FY26 G/ RE1	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Professional Services	900,000	0.00	303,308	0.00	900,000	0.00	21,019	0.00	900,000	0.00	0	0.00
Total EE	, 00000	090	L0L8.0b	090	, 00000	090	2707,	090	, 00000	090	0	090
Program Disbursements	2,000,000	0.00	718,011	0.00	2,000,000	0.00	0	0.00	2,000,000	0.00	0	0.00
Total PSD	2000000	090	Q7b077	090	2000000	090	0	090	2000000	090	0	090
Grand Total	28 00000	090	70278.7,	090	28 00000	090	2707,	090	28 00000	090	0	090

CORE DECISION ITEM

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

2. CORE DESCRIPTION

Sections 144.380 and 143.902, RSMo, allow the Department to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

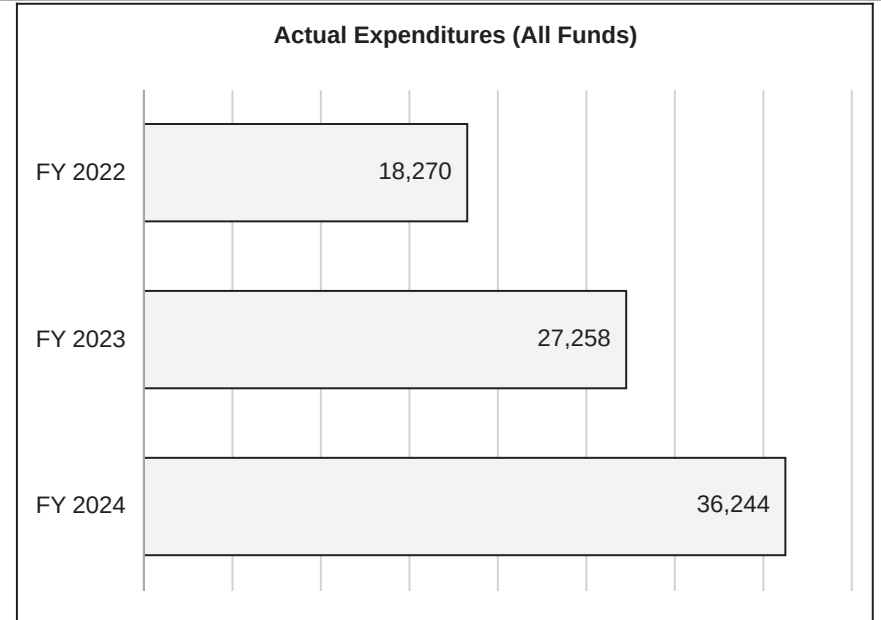
Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	200,000	200,000	200,000	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	200,000	200,000	200,000	200,000
Actual Expenditures (all Fund	18,270	27,258	36,244	N/A
Unexpended (All Funds)	181,730	172,742	163,756	N/A
Unexpended by Fund:				
General Revenue	181,730	172,742	163,756	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190022B
CORE - County Filing Fees	Bill Section 04.045

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	200,000	0.00	36,244	0.00	200,000	0.00	691	0.00	200,000	0.00	0	0.00
Total PSD	200,000	0.00	36,244	0.00	200,000	0.00	691	0.00	200,000	0.00	0	0.00
Grand Total	200,000	0.00	36,244	0.00	200,000	0.00	691	0.00	200,000	0.00	0	0.00

4 ORE DE4330. 3TEN

Revenue

yudLet l nA 5B002, y

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4 ORE -Motor Fuel Tag DistrAutAn

y Al SectAn 0(080

574 ORE F3 . 43 CSI NN RY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	536,000,000	536,000,000
TRF	0	0	0	0
Total	0	0	8, 69000900	8, 69000900

FTE 000 000 000 000

Est7FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1673:Motor Fuel Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 000 000 000 000

Est7FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

274 ORE DES4RPT30.

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. This appropriation allows the Department to distribute this money to counties and cities as mandated by the Missouri Constitution.

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4 ORE DE4330. 3TEN

Revenue

yudLet I nA 5B002, y

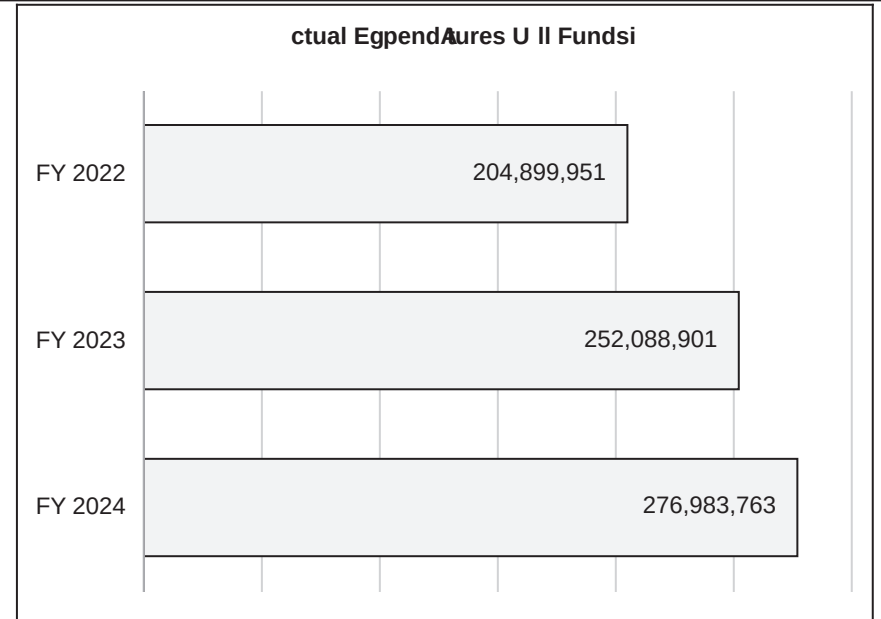
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4 ORE -Notor Fuel Tag DistrAutAn

y Al SectAn 0(080

(7F3 . 43 C) STORY

	FY 2022	FY 202,	FY 202(FY 2028
	ctual	ctual	ctual	4 urrent Yr7 as oM Bf2, f2(
Appropriations (All Funds)	215,829,687	262,208,290	356,000,000	536,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	215,829,687	262,208,290	356,000,000	536,000,000
Actual Expenditures (all Fund	204,899,951	252,088,901	276,983,763	N/A
Unexpended (All Funds)	10,929,736	10,119,389	79,016,237	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	10,929,736	10,119,389	79,016,237	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

4 ORE DE 4330. 3 TEN							
Revenue	yudLet I nA 5B002, y						
1							
4 ORE - 1 Notor Fuel Tag DistrAution	y Al SectAn 0(080						
874 ORE RE 4 O. 433 T30. DET 3C							
	yudLet 4lass	FTE	GR	FED	OT) ER	TOT C	EgplanatAn
T FP Mer / ETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	8,690,000,000	8,690,000,000	
One-TAnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 yeLAnAnL 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	8,690,000,000	8,690,000,000	
Department Request dntments							

4 ORE DE 4330. 3 TEN

Revenue

1

4 ORE - 1 Notor Fuel Tag DistrAution

y udLet I nA 5B002, y

y A/ SectAn 0(080

	y udLet 4 lass	FTE	GR	FED	OT) ER	TOT C	EgplanatAn
. et Department Request dHstments		000	0	0	0	0	
Department Request 4 ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	536,000,000	536,000,000	536,000,000	
TRF	0.00	0	0	0	0	0	
Total	000	0	0	8,6000000	8,6000000	8,6000000	
Governor's Recommended 4 ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	000	0	0	0	0	0	

4 ORE DE4330. 3TEN

Revenue

yudLet I nA 5B002, y

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4 ORE -Notor Fuel Tag DistrAutAn

y Al SectAn 0(7080

Summarx oMthe 4 ore Vx EpendAure Txpes

ccount	FY2(yudLet		FY2(ctual		FY28 yudLet		FY28 ctual as oMB2, f2(		FY26 DTREj		FY26 G/ RE4	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	356,000,000	0.00	276,983,763	0.00	536,000,000	0.00	24,537,689	0.00	536,000,000	0.00	0	0.00
Total PSD	, 869000900	0700	2b693Q 9b,	0700	8, 69000900	0700	2(98, b95QB	0700	8, 69000900	0700	0	0700
Grand Total	, 869000900	0700	2b693Q 9b,	0700	8, 69000900	0700	2(98, b95QB	0700	8, 69000900	0700	0	0700

4 ORE DE4330. 3TEN

Revenue

VudLet I nA 7y002, V

1

4 ORE -Emblem Use Fee Distribution

VAl Section 0, 5BB

754 ORE F3 . 43 CSI NN RY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	34,100	0	0	34,100
TRF	0	0	0	0
Total	8, 900	0	0	8, 900

FTE 0500 0500 0500 0500

Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0500 0500 0500 0500

Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

254 ORE DES4RPT30.

Individuals requesting specialty plates make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute. Section 301.3141, RSMo, requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate to the Veterans of Foreign Wars Department of Missouri. Section 301.3175, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACK THE BLUE specialty plate to the Missouri Law Enforcement Memorial Foundation. Section 301.3176, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACKSTOPPERS specialty plate to the BackStoppers Organization.

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4 ORE DE4330. 3TEN

Revenue

VudLet I nA 7y002, V

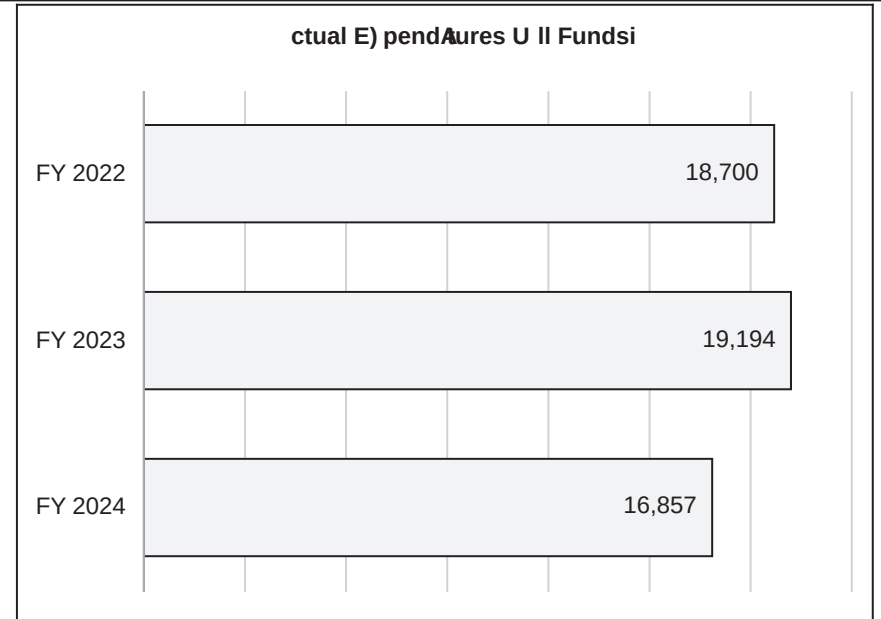
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4 ORE -Emglem I se Fee DstrAuton

VAl SectAn 0, 5DBB

, 5LF3 . 43 Cf 3STORY

	FY 2022	FY 2028	FY 202,	FY 202B
	ctual	ctual	ctual	4 urrent Yr5 as oM y(28(2,
Appropriations (All Funds)	34,100	34,100	34,100	34,100
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	34,100	34,100	34,100	34,100
Actual Expenditures (all Fund	18,700	19,194	16,857	N/A
Unexpended (All Funds)	15,400	14,906	17,244	N/A
Unexpended by Fund:				
General Revenue	15,400	14,906	17,244	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

4 ORE DE 4330. DET 3

Revenue

1

4 ORE - Englem I se Fee Distribution

VudLet I nA 7y002, V

VAl Section 0, DBB

4 ORE RE 4 O. 4330. DET 3

	VudLet 4 lass	FTE	GR	FED	OTf ER	TOT C	E) planatAn
T FP Mer / ETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0.00	8, 900	0	0	8, 900	
One-TAnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 VeLAnAL 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0.00	8, 900	0	0	8, 900	

Department Request dlistments

4 ORE DE 4330. 3 TEN

Revenue
1
4 ORE - Englem I se Fee Distribution

VudLet I nA 7y002, V
VAl Section 0, 5BB

	VudLet 4 lass	FTE	GR	FED	OTf ER	TOT C	E) planatAn
. et Department Request dHstments		0500	0	0	0	0	
Department Request 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0500	8, 900	0	0	8, 900	
Governor's Recommended 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	0	0	

4 ORE DE4330. 3TEN

Revenue

VudLet I nA 7y002, V

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4 ORE -Emglem I se Fee Dstrguton

VAl SectAn 0, 5DB

Summarx oMthe 4 ore gx E) pendAure Txpes

ccount	FY2, VudLet		FY2, ctual		FY2BVudLet		FY2B ctual as oMy(28(2,		FY26 DTREj		FY26 G/ RE4	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	34,100	0.00	16,857	0.00	34,100	0.00	0	0.00	34,100	0.00	0	0.00
Total PSD	8,9700	0500	7695BQ	0500	8,9700	0500	0	0500	8,9700	0500	0	0500
Grand Total	8,9700	0500	7695BQ	0500	8,9700	0500	0	0500	8,9700	0500	0	0500

Revenue
5
1 ORE - 5 General Revenue Reminds

g N SectNn 0B7060

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	9,292,000,000	0	0	9,292,000,000
TRF	0	0	0	0
Total	8,989,000,000	0	0	8,989,000,000
FTE	0700	0700	0700	0700
Est7Fr14Ae	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0700	0700	0700	0700
Est7FrntAe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

The Dpaart are n pxt c Drih si aprm i nmrt apot y DpnSen1 3ynS6pe D3 r mp. i DpnS3 i D6t x 6mSpnS Si at DenS enrt rh i 5 i ni rpxdi 4i nyi 8ynSpDri Ryei S Mo l i 6m n 9f qd f w, d l v t g Thi si aprm i nmrt 6i DD Dri 3ynS6pe D3 r enSelsyxpns S6t rat rprn e6t u i , art ai rrm mp. 6ri Sen eht Sen1, Dpx DpnSyD mp. i DpnSt rh i r 5 i ni rpxdi 4i nyi ri 3nSDg

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Section 0B7060

Actual E) penditures U II Funds

Category	Value
8Y / 0 / /	9, f f q, w q *, f L /
8Y / 0 / f	9, w * f, w j 0, * q L
8Y / 0 / L	9, q 9 f, f 9 L, f f /

di 4i rriS en6ySi Drhi Dprrhro rri i -ai r6i nrri D r4i pu t ynnr(c hi n paax6pMi Fg
di Drr6iS en6ySi Dpno 5 t 4i rnt r'DN. ai nSerr di Drr6i nDc h6h ri u p6i Sprrhi i nSt 3rhi 3D6pxoi pr (c hi n paax6pMi Fg

1 ORE DE1 43 4 EI							
Revenue	gudAet CnM 8V002yg						
5							
1 ORE -3	gM SectMn 0E060						
General Revenue ReMnds							
y71 ORE RE1 O3 14 4 T43 DET. 4							
	gudAet 1 lass	FTE	GR	FED	OTf ER	TOT.	E) planatMn
T. FP . Mer / ETOES							
	BI	000	0	0	0	0	
	NN	000	0	0	0	0	
	Bs	000	9,292,000,000	0	0	9,292,000,000	
	Td 8	000	0	0	0	0	
	Total	000	8,989,000,000	0	0	8,989,000,000	
One-Times							
	BI	000	0	0	0	0	
	NN	000	0	0	0	0	
	Bs	000	0	0	0	0	
	Td 8	000	0	0	0	0	
	Total	000	0	0	0	0	
FY 26 geAMnM 1 ore							
	BI	000	0	0	0	0	
	NN	000	0	0	0	0	
	Bs	000	9,292,000,000	0	0	9,292,000,000	
	Td 8	000	0	0	0	0	
	Total	000	8,989,000,000	0	0	8,989,000,000	
Department Request . dMstments							
3 et Department Request . dMstments		000	0	0	0	0	

1 ORE DE15403 4EI

Revenue
5
1 ORE -5
General Revenue ReMinds

gudAet CnM 8V002yg
gM SectMn 0E060

	gudAet 1 lass	FTE	GR	FED	OTf ER	TOT.	E) planatMn
Department Request 1 ore							
BI	000	0	0	0	0	0	
NN	000	0	0	0	0	0	
Bs	000	9,292,000,000	0	0	0	9,292,000,000	
Td 8	000	0	0	0	0	0	
Total	000	8,989,000,000	0	0	0	8,989,000,000	
Governor's Recommended 1 ore							
BI	000	0	0	0	0	0	
NN	000	0	0	0	0	0	
Bs	000	0	0	0	0	0	
Td 8	000	0	0	0	0	0	
Total	000	0	0	0	0	0	

1 ORE DE1 403 4EI

Revenue gudAet CnN 8V002yg

5

1 ORE -5 General Revenue ReMnds

gN SectNn 0B060

Summarx oMthe 1 ore j x E) pendNure Txpes

. ccount	FY2BgudAet		FY2B. ctual		FY2y gudAet		FY2y . ctual as oMM(2L(2B		FY26 DTREb		FY26 G/ RE1	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
di 3nSDN. ai nD	9,q*L,000,000	000	9,q9f,f9L,ff /	000	9,292,000,000	000	) / ,Lf 9,) qL	000	9,292,000,000	000	0	000
Total PSD	8,6VB,000,000	000	8,68L,L8B,LL2	000	8,989,000,000	000	Q2,BL8,Q6B	000	8,989,000,000	000	0	000
Grand Total	8,6VB,000,000	000	8,68L,L8B,LL2	000	8,989,000,000	000	Q2,BL8,Q6B	000	8,989,000,000	000	0	000

CORE DECISION ITEM

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 04.065

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Department has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

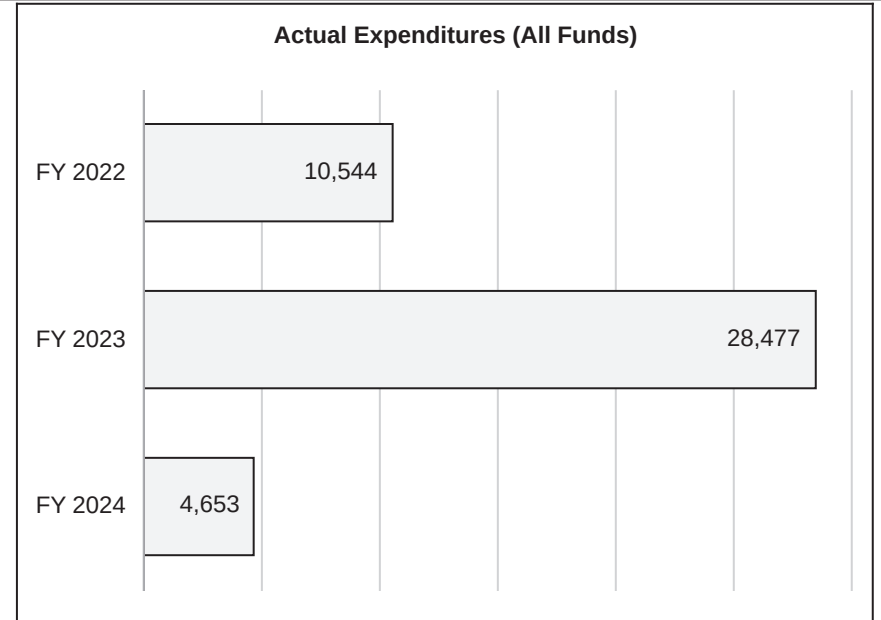
Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 04.065

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(3,231)	0
Plus Transfers In	0	0	3,231	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (all Fund	10,544	28,477	4,653	N/A
Unexpended (All Funds)	39,456	21,523	45,347	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	39,456	21,523	45,347	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190028B
CORE - Federal and Other Funds	Bill Section 04.065

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190028B
CORE - Federal and Other Funds	Bill Section 04.065

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 04.065

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	50,000	0.00	4,653	0.00	50,000	0.00	0	0.00	50,000	0.00	0	0.00
Total PSD	50,000	0.00	4,653	0.00	50,000	0.00	0	0.00	50,000	0.00	0	0.00
Grand Total	50,000	0.00	4,653	0.00	50,000	0.00	0	0.00	50,000	0.00	0	0.00

9 ORE DE95503 5EC

Revenue

wudNet nlt 1y002yw

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9 ORE -7 INhg aHFund ReUinds

will Section 0B0(0

1879 ORE F3. 395 4 S CC. RY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,200,000	1,200,000
TRF	0	0	0	0
Total	0	0	1,200,000	1,200,000

FTE	000	000	000	000
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Est8FrInNe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	000	000	000	000
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Est8FrInNe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

289 ORE DES9 RPT503

This appropriation allows the Department to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.

A87PROGR. C 45T3 G list proNrams Included In this core UindInNM

9 ORE DE95503 5TEC

Revenue

wudNet nlt 1y002yw

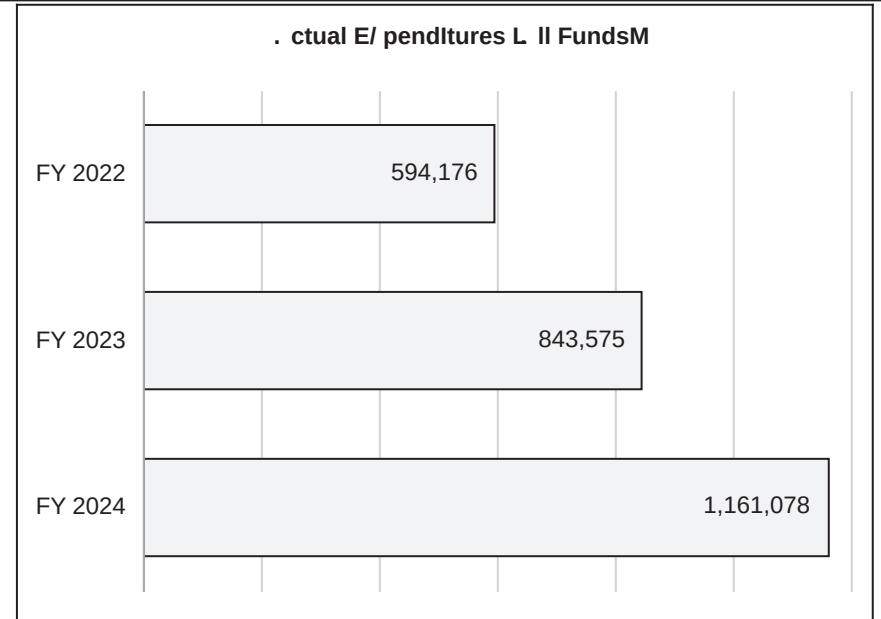
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9 ORE -7 INhg aHFund ReUinds

wll Section 0B0(0

B7F3 . 395 4 i 5TORY

	FY 2022	FY 202A	FY 202B	FY 202f
	. ctual	. ctual	. ctual	9 urrent Yr8 as oU y)2A)2B
Appropriations (All Funds)	1,200,000	1,200,000	1,200,000	1,200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,200,000	1,200,000	1,200,000	1,200,000
Actual Expenditures (all Fund	594,176	843,575	1,161,078	N/A
Unexpended (All Funds)	605,824	356,425	38,922	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	605,824	356,425	38,922	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

9 ORE DE95533 57EC

Revenue wudNet nlt 1y002yw
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 9 ORE -7 INhg aHFund Relunds wlll Section 0B0(0

f 89 ORE RE9 O3 9 545 T503 DET. 54

	wudNet 9 lass	FTE	GR	FED	OTi ER	TOT. 4	E/ planation
T. FP . Uer xETOES							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	1,200,000	1,200,000	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	0	1,200,000	1,200,000	
One-Times							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	0	0	0	
FY 26 weNnnlnN 9 ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	1,200,000	1,200,000	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	0	1,200,000	1,200,000	

Department Request . dVstments

9 ORE DE9553 5TEC

Revenue
7
9 ORE -7 INhg aHFund Relunds

wudNet nlt 1y002yw
will Section 0B0(0

	wudNet 9 lass	FTE	GR	FED	OTi ER	TOT. 4	E/ planation
3 et Department Request . dVistments		0800	0	0	0	0	
Department Request 9 ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	1,200,000	1,200,000	
TRF		0.00	0	0	0	0	
Total		0800	0	0	1,200,000	1,200,000	
Governor's Recommended 9 ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		0800	0	0	0	0	

9 ORE DE95503 5TEC

Revenue wudNet nlt 1y002yw

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9 ORE -7 INhg aHFund ReUinds

wll Section 0B0(0

SummarHoUthe 9 ore j HE/ pendlture THpes

. ccount	FY2BwudNet		FY2B. ctual		FY2f wudNet		FY2f . ctual as oUy)2A)2B		FY26 DTREb		FY26 GxRE9	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,200,000	0.00	1,161,078	0.00	1,200,000	0.00	89,078	0.00	1,200,000	0.00	0	0.00
Total PSD	1,200,000	000	1,161,0(Q	000	1,200,000	000	Qy,0(Q	000	1,200,000	000	0	000
Grand Total	1,200,000	000	1,161,0(Q	000	1,200,000	000	Qy,0(Q	000	1,200,000	000	0	000

ORE DE SOI TEU

Revenue

9 udi et LnM1400g09

ORE -NvMn Trust Fund Reunds

9 M SectMn 035(7

15 ORE FC NI OASLUUNRY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	70,000	70,000

FTE 0500 0500 0500 0500

Est5FrMi e	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1952:Aviation Trust Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0500 0500 0500 0500

Est5FrMi e	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

25 ORE DES RPTOI

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department to process the refund claims from the commercial agricultural aircraft operators.

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ORE DE SOI TEU

Revenue

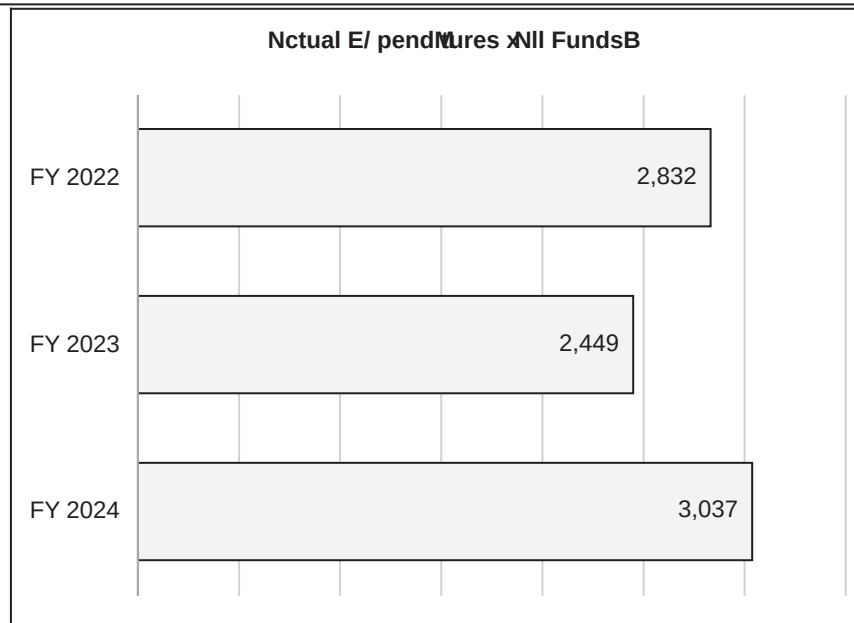
9 udi et LnM1400g09

ORE -NvMn Trust Fund Reunds

9 M SectMn 035(7

35 FC NI (NA) STORY

	FY 2022	FY 202g	FY 2023	FY 2027
	Nctual	Nctual	Nctual	urrent Yr5 as oy 4f2gf23
Appropriations (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (all Fund	2,832	2,449	3,037	N/A
Unexpended (All Funds)	47,168	47,551	46,963	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	47,168	47,551	46,963	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

ORE DE SOI TEU							
Revenue	9 udi et L nM1400g09						
ORE -.NmMn Trust Fund Reunds	9 M SectMn 035(7						
75 ORE RE OI AUTOI DETNA							
	9 udi et lass	FTE	GR	FED	OT) ER	TOTNA	E/ planatMn
TNFP Nyter HETOES							
PS	0.00		0	0	0	0	
EE	0.00		0	0	0	0	
PD	0.00		0	0	50,000	50,000	
TRF	0.00		0	0	0	0	
Total	0.00		0	0	70,000	70,000	
One-TMes							
PS	0.00		0	0	0	0	
EE	0.00		0	0	0	0	
PD	0.00		0	0	0	0	
TRF	0.00		0	0	0	0	
Total	0.00		0	0	0	0	
FY 26 9ei MnMi ore							
PS	0.00		0	0	0	0	
EE	0.00		0	0	0	0	
PD	0.00		0	0	50,000	50,000	
TRF	0.00		0	0	0	0	
Total	0.00		0	0	70,000	70,000	
Department Request NdVstments							

ORE DE SOI TEU

Revenue

9 udi et L nM1400g09

ORE -.NmMn Trust Fund Reunds

9 M SectMn 035(7

	9 udi et lass	FTE	GR	FED	OT) ER	TOTNA	E/ planatMn
I et Department Request NdVstments		0500	0	0	0	0	
Department Request ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	70,000	70,000	
Governor's Recommended ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	0	0	

ORE DE SOI TEU

Revenue

9 udi et LnM1400g09

ORE -NvMn Trust Fund Reyunds

9 M SectMn 035(7

Summary of the ore bj E/ pendMure Tj pes

Nccount	FY23 9 udi et		FY23 Nctual		FY27 9 udi et		FY27 Nctual as oy4f2gf23		FY26 DTREQ		FY26 GHRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	50,000	0.00	3,037	0.00	50,000	0.00	0	0.00	50,000	0.00	0	0.00
Total PSD	70,000	0500	g,0g(	0500	70,000	0500	0	0500	70,000	0500	0	0500
Grand Total	70,000	0500	g,0g(0500	70,000	0500	0	0500	70,000	0500	0	0500

4 ORE DE4330. 3TEN

Revenue

VudLet I nA 7y0087V

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4 ORE -Motor Fuel Tag ReMnds

VAl SectAn 0B0, 0

754 ORE F3 . 43 CSI NN RY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	38,231,618	38,231,618
TRF	0	0	0	0
Total	0	0	8, 28797,	8, 28797,

FTE 0500 0500 0500 0500

Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0500 0500 0500 0500

Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

254 ORE DES4RPT30.

Chapter 142, RSMo, requires the Department to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.

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4 ORE DE4330. 3TEN

Revenue

VudLet I nA 7y0087V

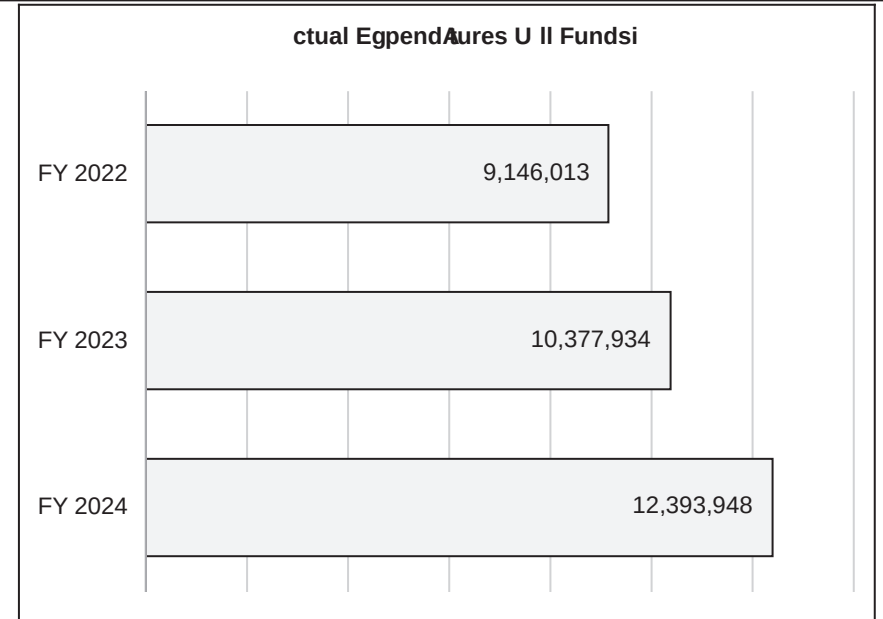
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4 ORE -Notor Fuel Tag ReMnds

VAl SectAn 0B0, 0

BLF3 . 43 C) STORY

	FY 2022	FY 2028	FY 202B	FY 202(
	ctual	ctual	ctual	4 urrent Yr5 as oM yf28f2B
Appropriations (All Funds)	15,041,000	38,231,618	38,231,618	38,231,618
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	15,041,000	38,231,618	38,231,618	38,231,618
Actual Expenditures (all Fund	9,146,013	10,377,934	12,393,948	N/A
Unexpended (All Funds)	5,894,987	27,853,684	25,837,670	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	5,894,987	27,853,684	25,837,670	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

4 ORE DE4 330. 3 TEN

Revenue

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4 ORE -1 Notor Fuel Tag ReMinds

VudLet I nA 7y0087V

VAl SectAn 0B0, 0

(54 ORE RE4 O. 4 33 T30. DET 3

	VudLet 4 lass	FTE	GR	FED	OT) ER	TOT C	EgplanatAn
T FP Mer / ETOES	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	38,231,618	38,231,618	
One-TAnes	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 VeLAnAL 4 ore	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	38,231,618	38,231,618	

Department Request dHstments

4 ORE DE 4330. 3 TEN

Revenue
1
4 ORE - Notor Fuel Tag Reminds

VudLet I nA 7y0087V
VAl SectAn 0B0, 0

	VudLet 4 lass	FTE	GR	FED	OT) ER	TOT C	EgplanatAn
. et Department Request dHstments		0500	0	0	0	0	
Department Request 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	8, 9287967,	8, 9287967,	
Governor's Recommended 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	0	0	

4 ORE DE4330. 3TEN

Revenue

VudLet I nA 7y0087V

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4 ORE -Notor Fuel Tag ReMnds

VAl SectAn 0B0, 0

Summarx oMthe 4 ore j x EgpndAure Txpes

ccount	FY2BVudLet		FY2B ctual		FY2(VudLet		FY2(ctual as oMyf28f2B		FY26 DTREb		FY26 G/ RE4	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	38,231,618	0.00	12,393,948	0.00	38,231,618	0.00	893,971	0.00	38,231,618	0.00	0	0.00
Total PSD	8, 9287967,	0500	729y89yB,	0500	8, 9287967,	0500	, y89yQ7	0500	8, 9287967,	0500	0	0500
Grand Total	8, 9287967,	0500	729y89yB,	0500	8, 9287967,	0500	, y89yQ7	0500	8, 9287967,	0500	0	0500

CORE DECISION ITEM

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,000,000	2,000,000
TRF	0	0	0	0
Total	0	0	2,000,000	2,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1652:Workers Compensation Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Department refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimated and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

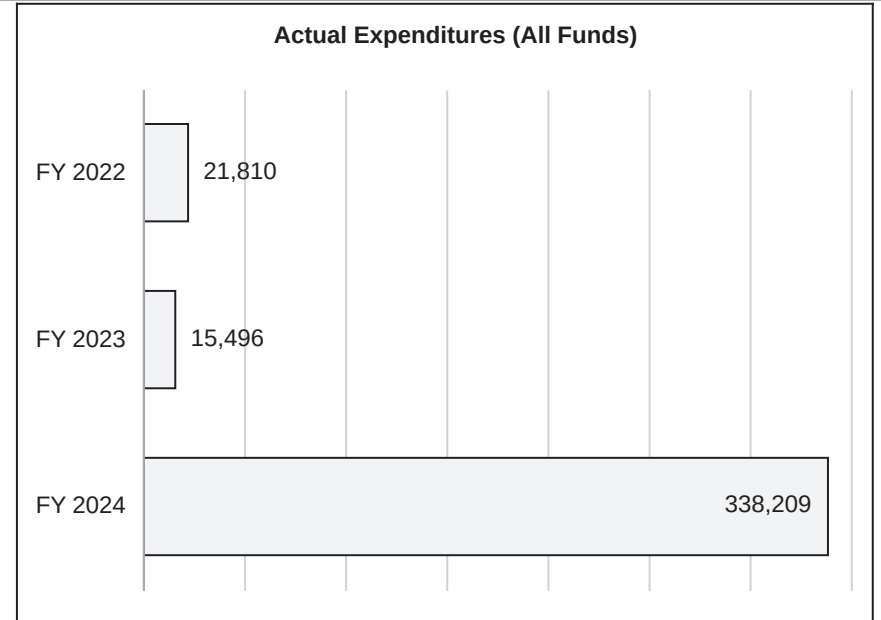
Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (all Fund	21,810	15,496	338,209	N/A
Unexpended (All Funds)	1,978,190	1,984,504	1,661,791	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,978,190	1,984,504	1,661,791	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM							
Revenue	Budget Unit 190032B						
CORE - Workers' Compensation Refunds	Bill Section 04.085						
5. CORE RECONCILIATION DETAIL							
	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	2,000,000	0.00	338,209	0.00	2,000,000	0.00	0	0.00	2,000,000	0.00	0	0.00
Total PSD	2,000,000	0.00	338,209	0.00	2,000,000	0.00	0	0.00	2,000,000	0.00	0	0.00
Grand Total	2,000,000	0.00	338,209	0.00	2,000,000	0.00	0	0.00	2,000,000	0.00	0	0.00

ORE DE SOI TEU

Revenue

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ORE -1 Marette Ta) Re(unds

BM SectMn 08.090

5.1 ORE FC NI OASLUUNRY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
Total	0	0	565,000	565,000
FTE	0.00	0.00	0.00	0.00
Est. FrMi e	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1275:Health Initiatives Fund
1616:State School Moneys Fund
1687:The Fair Share Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. FrMi e	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. ORE DES RPTOI

The Department issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money, Fair Share, and Health Initiatives funds. A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund. The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.

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ORE DE SOI TEU

Revenue

Budi et LnM5900ggB

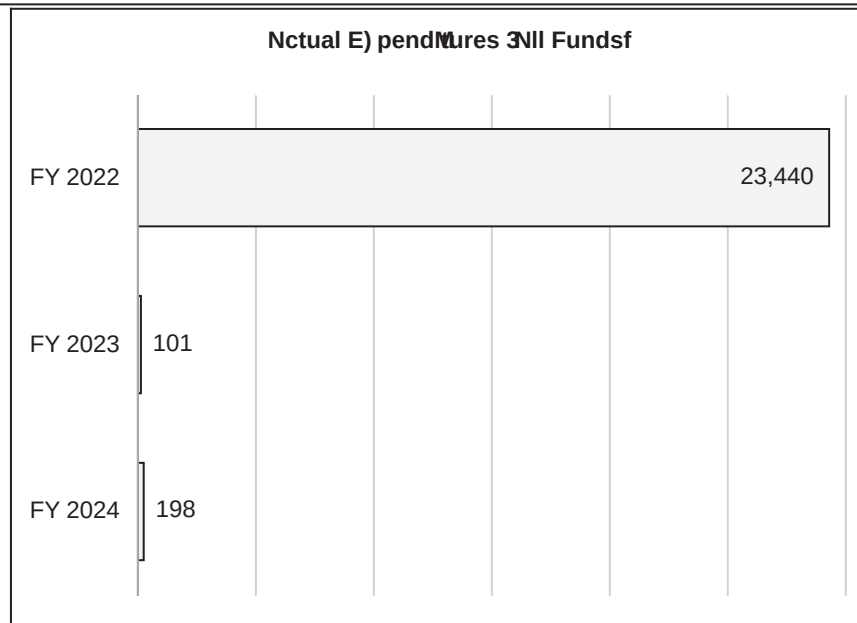
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ORE -1 Marette Ta) Re(unds

BM SectMn 08.090

8.1FC NI QAHSTORY

	FY 2022	FY 202g	FY 2028	FY 2024
	Nctual	Nctual	Nctual	urrent Yr. as o(9/2g/28
Appropriations (All Funds)	161,000	161,000	161,000	161,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	161,000	161,000	161,000	161,000
Actual Expenditures (all Fund	23,440	101	198	N/A
Unexpended (All Funds)	137,560	160,899	160,802	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	137,560	160,899	160,802	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

ORE DE SOI TEU						
Revenue	Budi et L nM5900ggB					
1	BM SectMn 08.090					
ORE -1 Marette Ta) Re(unds						
4. ORE RE OI AUTOI DETNA						
	Budi et lass	FTE	GR	FED	OTHER	TOTNA E) planatMn
TNFP N(ter xETOES						
	PS	0.00	0	0	0	0
	EE	0.00	0	0	0	0
	PD	0.00	0	0	161,000	161,000
	TRF	0.00	0	0	0	0
	Total	0.00	0	0	565,000	565,000
One-TMes						
	PS	0.00	0	0	0	0
	EE	0.00	0	0	0	0
	PD	0.00	0	0	0	0
	TRF	0.00	0	0	0	0
	Total	0.00	0	0	0	0
FY 26 Bei MnMi ore						
	PS	0.00	0	0	0	0
	EE	0.00	0	0	0	0
	PD	0.00	0	0	161,000	161,000
	TRF	0.00	0	0	0	0
	Total	0.00	0	0	565,000	565,000
Department Request NdVstments						

ORE DE SOI TEU							
Revenue	Budi et L nM5900ggB						
1	BM SectMn 08.090						
ORE -1 Marett Ta) Re(unds							
	Budi et lass	FTE	GR	FED	OTHER	TOTNA	E) planatMn
I et Department Request NdVstments		0.00	0	0	0	0	
Department Request ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	565,000	565,000	
Governor's Recommended ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

ORE DE SOI TEU

Revenue

Budi et LnM5900ggB

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ORE -1 Marette Ta) Re(unds

BM SectMn 08.090

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Nccount	FY28 Budi et		FY28 Nctual		FY24 Budi et		FY24 Nctual as o(9/2g/28		FY26 DTREb		FY26 GxRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	161,000	0.00	198	0.00	161,000	0.00	0	0.00	161,000	0.00	0	0.00
Total PSD	565,000	0.00	59Q	0.00	565,000	0.00	0	0.00	565,000	0.00	0	0.00
Grand Total	565,000	0.00	59Q	0.00	565,000	0.00	0	0.00	565,000	0.00	0	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 04.095

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,700	0	0	135,700
TRF	0	0	0	0
Total	135,700	0	0	135,700

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Domestic stock insurance companies pay a two percent tax on the direct premium received on business performed in Missouri pursuant to Section 148.320, RSMo. Annually, the collected tax is distributed to the county treasurer and to the treasurer of the school district in which the principal office of the company is located according to Section 148.330.4, RSMo. Premium tax credits, authorized in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, only reduce the amounts apportioned to the general revenue fund and does not reduce any moneys appropriated to county treasurers or to the treasurers of the school districts. The Department uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless for tax credits claimed.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

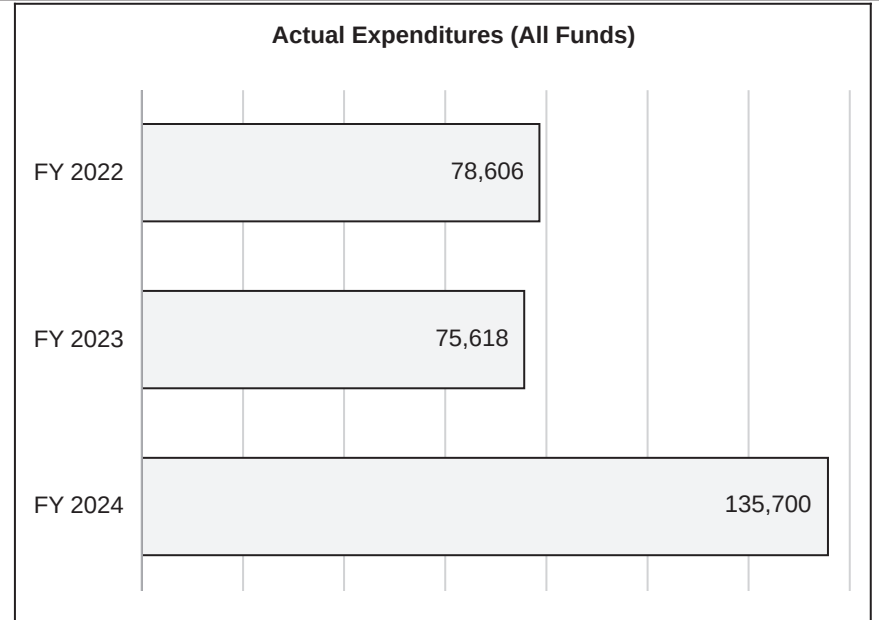
Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 04.095

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	135,700	135,700	436,433	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	135,700	135,700	436,433	135,700
Actual Expenditures (all Fund	78,606	75,618	135,700	N/A
Unexpended (All Funds)	57,094	60,082	300,733	N/A
Unexpended by Fund:				
General Revenue	57,094	60,082	300,733	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190034B
CORE - County Stock Insurance Distribution	Bill Section 04.095

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 04.095

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue	Budget Unit 190034B
CORE - County Stock Insurance Distribution	Bill Section 04.095

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	135,700	0.00	135,700	0.00	135,700	0.00	0	0.00	135,700	0.00	0	0.00
Total PSD	135,700	0.00	135,700	0.00	135,700	0.00	0	0.00	135,700	0.00	0	0.00
Appropriated Transfers Out St	300,733	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total TRF	300,733	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Grand Total	436,433	0.00	135,700	0.00	135,700	0.00	0	0.00	135,700	0.00	0	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	300,000	0	0	300,000
TRF	0	0	0	0
Total	300,000	0	0	300,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Pursuant to Section 135.815, RSMo, prior to the authorization of any tax credit application, the administering agency must verify with the Department and the Department of Commerce and Insurance that the tax credit applicant does not owe any delinquent income, sales, use or insurance taxes or interest or penalties on such taxes. A delinquency does not affect the authorization of the application of such tax credits, except that the amount of credits issued is reduced by the applicant's delinquency. If any credits remain after satisfying all income, sales, use or insurance tax delinquencies, the remaining credits are issued to the applicant, subject to restrictions or other provisions of law.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

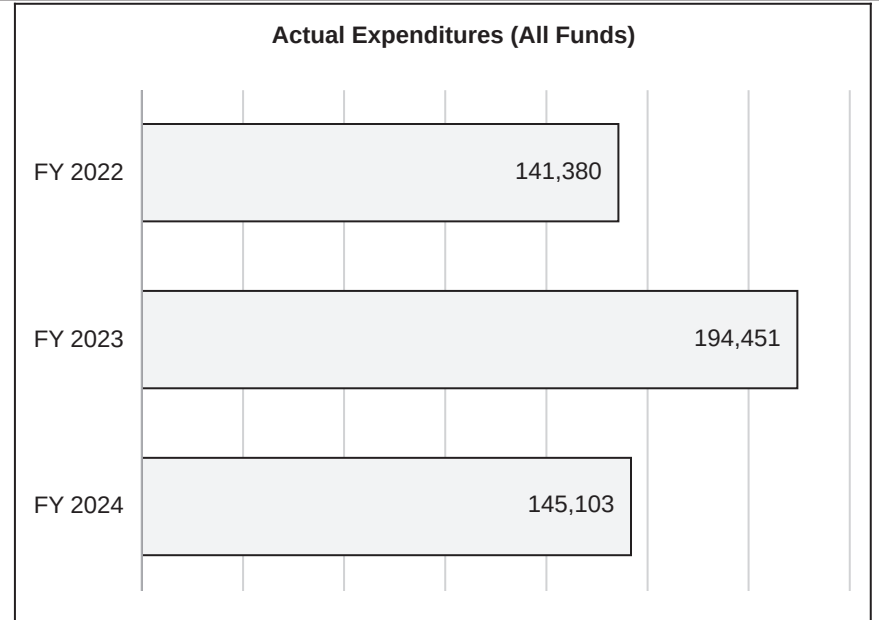
Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	150,000	300,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	150,000	300,000	300,000	300,000
Actual Expenditures (all Fund	141,380	194,451	145,103	N/A
Unexpended (All Funds)	8,620	105,549	154,897	N/A
Unexpended by Fund:				
General Revenue	8,620	105,549	154,897	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM							
Revenue	Budget Unit 190035B						
CORE - Offset Debts with Tax Credits	Bill Section 04.100						
5. CORE RECONCILIATION DETAIL							
	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	300,000	0.00	145,103	0.00	300,000	0.00	4,724	0.00	300,000	0.00	0	0.00
Total PSD	300,000	0.00	145,103	0.00	300,000	0.00	4,724	0.00	300,000	0.00	0	0.00
Grand Total	300,000	0.00	145,103	0.00	300,000	0.00	4,724	0.00	300,000	0.00	0	0.00

4 ORE DE4330. 3TEN

Revenue

VudLet I nA 7y0086V

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4 ORE -Degt OMet TransMr

VAl SectAn 0B570(

754 ORE F3 . 43 CSI NN RY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	37,213,307	0	0	37,213,307
Total	8, 27890,	0	0	8, 27890,

FTE	0500	0500	0500	0500
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Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0500	0500	0500	0500
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Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

254 ORE DES4RPT30.

Sections 143.782 through 143.788, RSMo, allow the Department to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

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4 ORE DE4330. 3TEN

Revenue

VudLet I nA 7y0086V

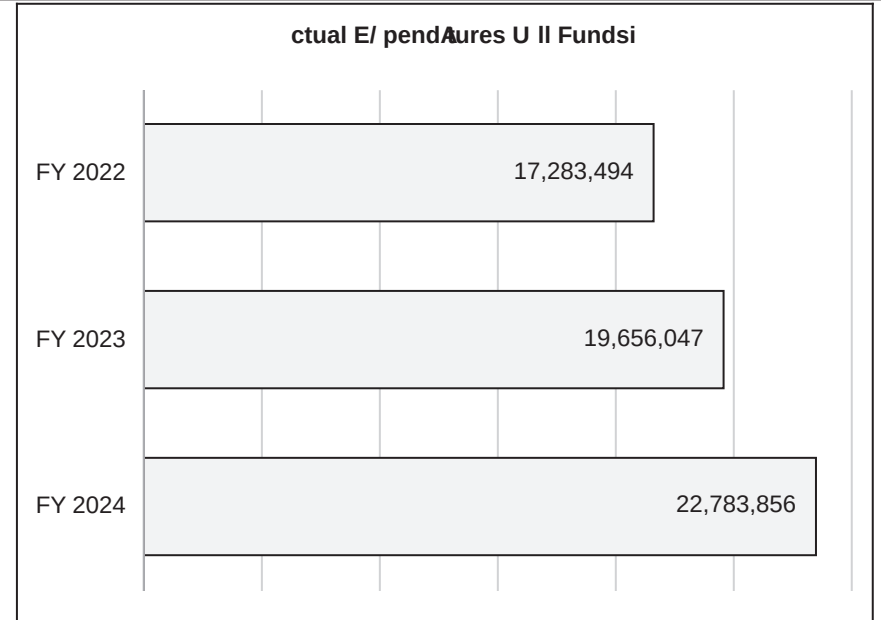
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4 ORE -Degt OMet TransMr

VAl SectAn 0B570(

B1F3 . 43 C) STORY

	FY 2022	FY 2028	FY 202B	FY 202(
	ctual	ctual	ctual	4 urrent Yr5 as oM yf28f2B
Appropriations (All Funds)	19,657,384	19,657,384	36,974,627	37,213,307
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	19,657,384	19,657,384	36,974,627	37,213,307
Actual Expenditures (all Fund	17,283,494	19,656,047	22,783,856	N/A
Unexpended (All Funds)	2,373,890	1,337	14,190,771	N/A
Unexpended by Fund:				
General Revenue	2,373,890	1,337	14,190,771	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Revenue

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4 ORE - Degt OMlet TransMr

VudLet I nA 7y0086V

VAl SectAn 0B70(

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T FP Mer HETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	Total	0.00	8, 278980,	0	0	8, 278980,	
One-TAnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 VeLAnAL 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	Total	0.00	8, 278980,	0	0	8, 278980,	

Department Request djustments

4 ORE DE 4330. 3 TEN

Revenue

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4 ORE - Dept OM Met TransMr

VudLet I nA 7y0086V

VAl SectAn 0B570(

	VudLet 4 lass	FTE	GR	FED	OT) ER	TOT C	E/ planatAn
et Department Request dustments		0500	0	0	0	0	
Department Request 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	Total	0500	8, 278980,	0	0	8, 278980,	
Governor's Recommended 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	0	0	

4 ORE DE4330. 3TEN

Revenue VudLet I nA 7y0086V

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4 ORE -Degt OMlet TransMr

VAl SectAn 0B50(

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ccount	FY2BVudLet		FY2B ctual		FY2(VudLet		FY2(ctual as oMyf28f2B		FY26 DTREb		FY26 GHRE4	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	36,974,627	0.00	22,783,856	0.00	37,213,307	0.00	899,870	0.00	37,213,307	0.00	0	0.00
Total TRF	869, B62,	0500	229 Q89Q 6	0500	8, 278930,	0500	Qry9Q 0	0500	8, 278930,	0500	0	0500
Grand Total	869, B62,	0500	229 Q89Q 6	0500	8, 278930,	0500	Qry9Q 0	0500	8, 278930,	0500	0	0500

4 ORE DE4 S OC TEL

Revenue

BudMet AnU 3(00i 8B

4 ORE -.4 UcuU 4 ourt Escroy Transfer

BUI Section 01530

35 4 ORE F CI C4 I NSALL I RY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
Total	1,081,179	0	0	1,081,179

FTE 0500 0500 0500 0500

Est5FrUuMe	0	0	0	0
------------	---	---	---	---

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0500 0500 0500 0500

Est5FrUuMe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

254 ORE DES4 R PT OC

Sections 143.782 through 143.788, RSMo, allow the Department to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

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4 ORE DE4 S OC TEL

Revenue

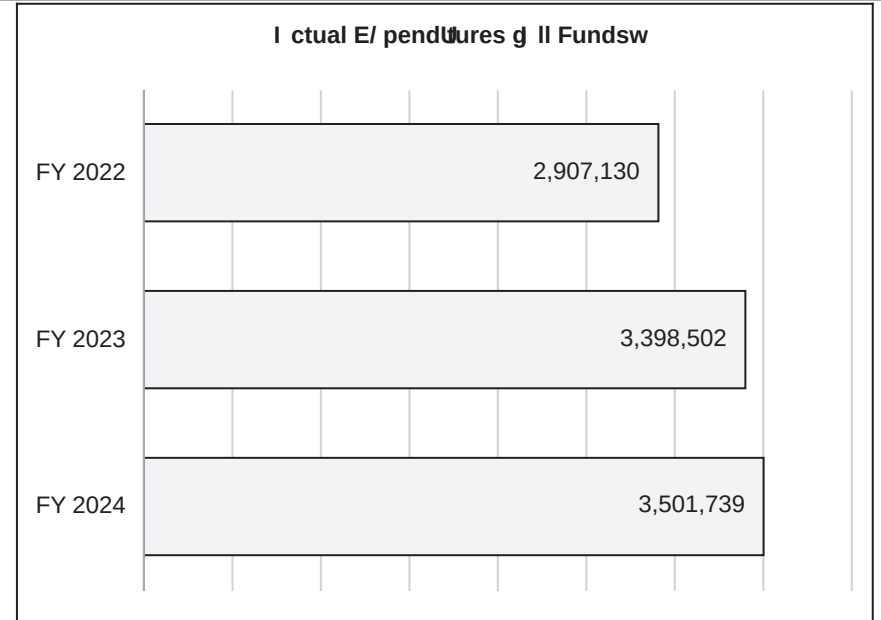
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4 ORE -4 Ucul 4 ourt Escroy Transfer

BUI Section 01530

15 F CI C4 I N) STORY

	FY 2022	FY 202i	FY 2021	FY 2027
	I ctual	I ctual	I ctual	4 urrent Yr5 as oH (f2i f21
Appropriations (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Actual Expenditures (all Fund	2,907,130	3,398,502	3,501,739	N/A
Unexpended (All Funds)	1,167,328	675,956	572,719	N/A
Unexpended by Fund:				
General Revenue	1,167,328	675,956	572,719	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

4 ORE DE4 S OC TEL

Revenue	BudMet Anl 3(00i 8B
4ORE -400004 ourt Escroy Transfer	Bul Section 01530

754 ORE RE4 OC4 NI T OC DETI N

		BudMet 4 lass	FTE	GR	FED	OT) ER	TOTI N	E/ planatlon
TI FP I Her xETOES	PS	0.00	0	0	0	0		
	EE	0.00	0	0	0	0		
	PD	0.00	0	0	0	0		
	TRF	0.00	4,074,458	0	0	4,074,458		
	Total	0.00	1,081,179	0	0	1,081,179		
	One-Tunes							
FY 26 BeMnM4 ore	PS	0.00	0	0	0	0		
	EE	0.00	0	0	0	0		
	PD	0.00	0	0	0	0		
	TRF	0.00	0	0	0	0		
	Total	0.00	0	0	0	0		
FY 26 BeMnM4 ore	PS	0.00	0	0	0	0		
	EE	0.00	0	0	0	0		
	PD	0.00	0	0	0	0		
	TRF	0.00	4,074,458	0	0	4,074,458		
	Total	0.00	1,081,179	0	0	1,081,179		

Department Request | Investments

4 ORE DE4 S OC TEL

Revenue

BudMet An03(00i 8B

4 ORE -.400004 ourt Escroy Transfer

BUI Section 01530

	BudMet 4 lass	FTE	GR	FED	OT) ER	TOTI N	E/ planatlon
Cet Department Request I dVistments		0500	0	0	0	0	
Department Request 4 ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	4,074,458	0	0	4,074,458	
Total		0500	1,081,179	0	0	1,081,179	
Governor's Recommended 4 ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		0500	0	0	0	0	

4 ORE DE4 S OC TEL

Revenue

BudMet An 3(00i 8B

4 ORE -.4 Ucu 4 ourt Escroy Transfer

BUI Section 01530

Summary of the 4 ore bj E/ pendure Tj pes

Account	FY21 BudMet		FY21 Actual		FY27 BudMet		FY27 Actual as of 12/31/21		FY26 DTREQ		FY26 GxRE4	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	4,074,458	0.00	3,501,739	0.00	4,074,458	0.00	56,081	0.00	4,074,458	0.00	0	0.00
Total TRF	1,081,179	0.00	1,703,810	0.00	1,081,179	0.00	76,093	0.00	1,081,179	0.00	0	0.00
Grand Total	1,081,179	0.00	1,703,810	0.00	1,081,179	0.00	76,093	0.00	1,081,179	0.00	0	0.00

4 ORE DE4330. 3TEN

Revenue

VudLet I nA 87009yV

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4 ORE -Degt OMet DstrAgutAn

VAl SectAn 0B88(

854 ORE F3 . 43 C SI NN RY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,339,119	1,339,119
TRF	0	0	0	0
Total	0	0	8,997,887	8,997,887
FTE	0500	0500	0500	0500
Est5FrAnLe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1753:Debt Offset Escrow Fund

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0500	0500	0500	0500
Est5FrAnLe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

254 ORE DES4R3PT30.

The Department, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account to satisfy debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees. The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in FY10. Through FY21, Kansas intercepted \$13.3 million on behalf of Missouri. Missouri intercepted \$7.1 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

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4 ORE DE4330. 3TEN

Revenue

VudLet I nA 87009yV

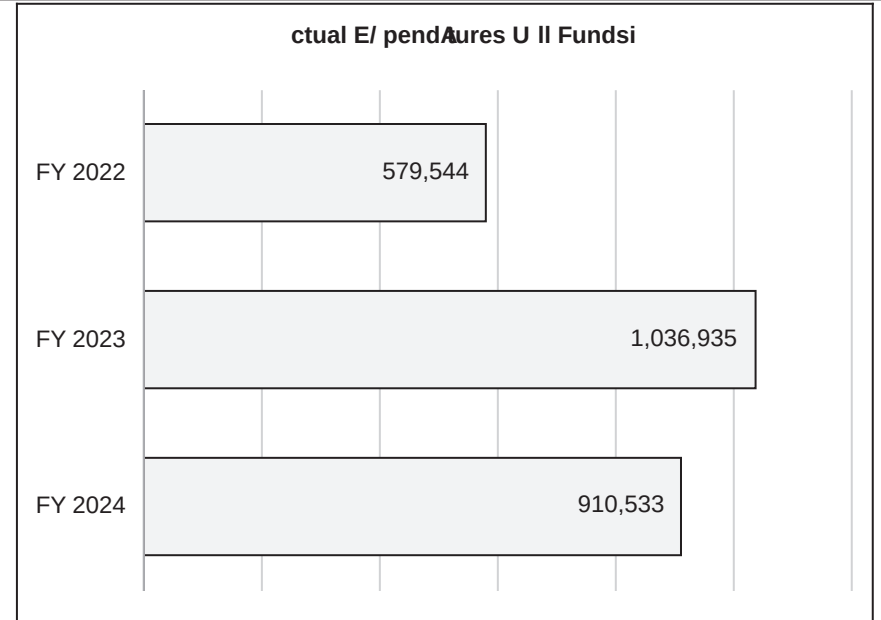
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4 ORE -Degt OMet DstrAutAn

VAl SectAn 0EB8(

BLF3 . 43 C) STORY

	FY 2022	FY 2029	FY 202B	FY 202(
	ctual	ctual	ctual	4 urrent Yr5 as oM 7f29f2B
Appropriations (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Actual Expenditures (all Fund	579,544	1,036,935	910,533	N/A
Unexpended (All Funds)	759,575	302,184	428,586	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	759,575	302,184	428,586	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

4 ORE DE4 330. 3 TEN

Revenue

1

4 ORE - Degt OM Det Dstr Agut An

VudLet I nA 87009yV

VAl SectAn 0B88(

(54 ORE RE4 O. 433 T30. DET 3

	VudLet 4 lass	FTE	GR	FED	OT) ER	TOT C	E/ planatAn
T FP Mer HETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	8,997,887	8,997,887	
One-TAnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 VeLAnAnL 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	8,997,887	8,997,887	

Department Request dxustments

4 ORE DE 4330. 3 TEN

Revenue

1

4 ORE - Dept OM Met Distribution

VudLet I nA 87009yV

VAl SectAn 0E88(

	VudLet 4 lass	FTE	GR	FED	OT) ER	TOT C	E/ planatAn
et Department Request dustments		0500	0	0	0	0	
Department Request 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	8,997,887	8,997,887	
Governor's Recommended 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	0	0	

4 ORE DE4330. 3TEN

Revenue

VudLet I nA 87009yV

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4 ORE -Degt OMet DstrAgutAn

VAl SectAn 0B88(

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ccount	FY2B VudLet		FY2B ctual		FY2(VudLet		FY2(ctual as oMf29f2B		FY26 DTREb		FY26 GHRE4	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,339,119	0.00	910,533	0.00	1,339,119	0.00	17,712	0.00	1,339,119	0.00	0	0.00
Total PSD	8,997,887	0500	780,(99	0500	8,997,887	0500	8Q082	0500	8,997,887	0500	0	0500
Grand Total	8,997,887	0500	780,(99	0500	8,997,887	0500	8Q082	0500	8,997,887	0500	0	0500

ORE DEPARTMENT

Revenue
C
ORE - School District Trust Fund Transfer

Budget Mng 900(9B)
Bgl Section 041 20

ORE FUNDAL INCOME

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	2,500,000

FTE 000 000 000 000

Est1Frng3e	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1688:School District Trust Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 000 000 000 000

Est1Frng3e	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

ORE DEPARTMENT

The Department requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

(PROGRAMS) UNSTAG first programs included in the core funding

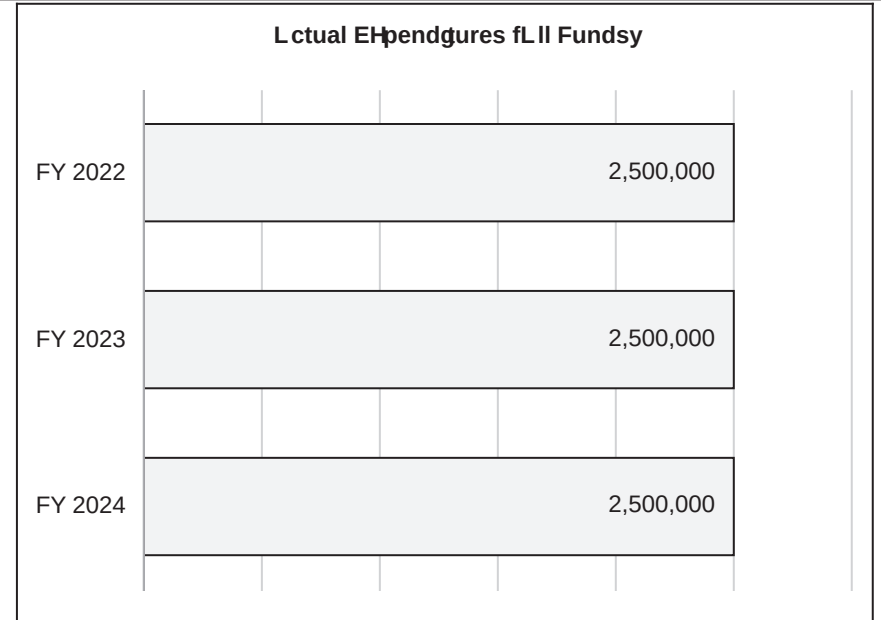
ORE DEPARTMENT

Revenue
C
ORE - School District Trust Fund Transfer

Budget Mng 900(9B
Bgl Section 041 20

FINAL BUDGET

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr1 as of 9/2/24
Appropriations (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (all Fund	2,500,000	2,500,000	2,500,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

I ORE DEI NDA NEI							
Revenue	Bud3et Mng 900(9B						
C							
I ORE -School Dgstrgt Trust Fund Trans)er	Bgl Sectgn 041 20						
. 1I ORE REI OAI NULTNOA DETL NU							
	Bud3et I lass	FTE	GR	FED	OT/ ER	TOTLU	Explanatgn
TLFP L)ter xETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,. 00,000	2,. 00,000	
One-Tgnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Be3gnng3 I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,. 00,000	2,. 00,000	
Department Request LdVstments							

I ORE DEPARTMENT							
Revenue	Budget Mngt 900(9B						
C	Bgtl Section 041 20						
I ORE -School District Trust Fund Transfer							
	Budget Class	FTE	GR	FED	OT/ ER	TOTLU	Explanation
Act Department Request Limitments		0.00	0	0	0	0	
Department Request I ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	2,500,000	2,500,000	
Total		0.00	0	0	2,500,000	2,500,000	
Governor's Recommended I ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		0.00	0	0	0	0	

I ORE DEI SMOA NEI

Revenue	Bud3et Mng 900(9B
C	
I ORE -School Dgstrgt Trust Fund Trans)er	Bgl Sectgn 041 20

Summarj o) the I ore bj EHpendgure Tj pes

Lccount	FY24 Bud3et		FY24 Lctual		FY2. Bud3et		FY2. Lctual as o) 95(54		FY26 DTREQ		FY26 GxREI	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	2,500,000	0.00	0	0.00
Total TRF	2,. 00,000	010	2,. 00,000	010	2,. 00,000	010	0	010	2,. 00,000	010	0	010
Grand Total	2,. 00,000	010	2,. 00,000	010	2,. 00,000	010	0	010	2,. 00,000	010	0	010

NORE DENSAOL AEG									
Revenue					8 ud(et i n3 C400, 08				
I					8 3l Sect3n 0, C2.				
NORE -IParB Sales Ta9 Transxer									
CI NORE FAULNAJMSi g g URY									
FY 2026 Department Request					FY 2026 Governor's Recommended				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	425,000	425,000	TRF	0	0	0	0
Total	0	0	, 2. 1000	, 2. 1000	Total	0	0	0	0
FTE	0 00	0 00	0 00	0 00	FTE	0 00	0 00	0 00	0 00
Est Fr3n(e	0	0	0	0	Est Fr3n(e	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: 1613:Parks Sales Tax Fund									
2 NORE DESNRPTAOL									
The Department collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.									
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NORE DENSAOL AEG

Revenue

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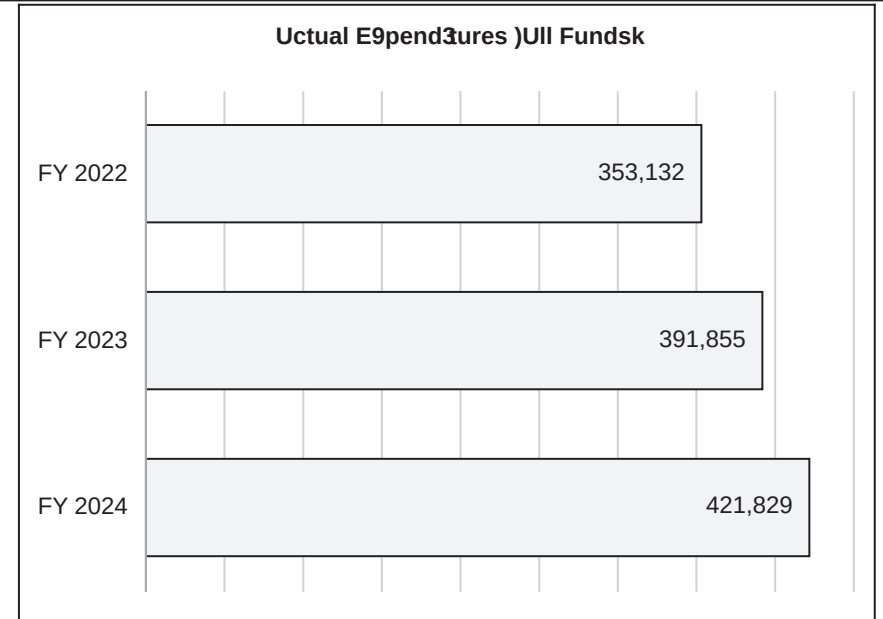
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NORE -IParB Sales Ta9 Transær

8 3I Sect3n 0, C2.

, I FAULNAJM/ ÅSTORY

	FY 2022	FY 202f	FY 202,	FY 202.
	Uctual	Uctual	Uctual	Nurrent Yr as ox 45f 5,
Appropriations (All Funds)	353,132	391,855	425,000	425,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	353,132	391,855	425,000	425,000
Actual Expenditures (all Fund	353,132	391,855	421,829	N/A
Unexpended (All Funds)	0	0	3,171	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	3,171	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NORE DENSAOL ATEg							
Revenue	8 ud(et i n3 C400, 08						
I							
NORE -IParB Sales Ta9 Transxer	8 3I Sect3n 0, C2.						
. NORE RENOLNATAOL DETUM							
	8 ud(et Nlass	FTE	GR	FED	OT/ ER	TOTUM	E9planat3n
TUFP Uxer HETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	Total	0 00	0	0	, 2. 1000	, 2. 1000	
One-T3nes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	0	0	
FY 26 8 e(3n3n(Nore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	Total	0 00	0	0	, 2. 1000	, 2. 1000	
Department Request UdVstments							

NORE DENSAOL ATEg

Revenue	8 ud(et i n3 C400, 08
I	
NORE -IParB Sales Ta9 Transxer	8 3I Sect3n 0, C2.

	8 ud(et Nlass	FTE	GR	FED	OT/ ER	TOTUM	E9planat3n
Let Department Request UdVstments		0 00	0	0	0	0	
Department Request Nore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	425,000	425,000	
Total		0 00	0	0	, 2. 1000	, 2. 1000	
Governor's Recommended Nore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		0 00	0	0	0	0	

NORE DENSAOL ATEg

Revenue 8 ud(et i n3 C400, 08

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NORE -IParB Sales Ta9 Transxer 8 3l Sect3n 0, C2.

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Uccount	FY2, 8 ud(et		FY2, Uctual		FY2. 8 ud(et		FY2. Uctual as ox45f 5,		FY26 DTREb		FY26 GHREN	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	425,000	0.00	421,829	0.00	425,000	0.00	0	0.00	425,000	0.00	0	0.00
Total TRF	, 2. 100	0 00	, 2. 104	0 00	, 2. 100	0 00	0	0 00	, 2. 100	0 00	0	0 00
Grand Total	, 2. 100	0 00	, 2. 104	0 00	, 2. 100	0 00	0	0 00	, 2. 100	0 00	0	0 00

NEW DECISION ITEM
RANK: 005 OF 15

Revenue
Taxation
Park Sales Tax TRF Increase
DI# NOP.19B.004

Budget Unit 190040B

Bill Section 4.125

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
Total	0	0	27,423	27,423
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1613:Parks Sales Tax Fund
Non-Counts: 1613:Parks Sales Tax Fund \$27,423

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM

RANK: 005 OF 15

Revenue
Taxation
Park Sales Tax TRF Increase
DI# NOP.19B.004

Budget Unit 190040B

Bill Section 4.125

The Department collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund.

The parks sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,000 is less than the FY25 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The calculated transfer from the Parks Sales Tax Fund to General Revenue has increased. The estimated \$27,423 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2025. This request updates the core budget request.

Transfers to General Revenue:

FY18 = \$309,084; FY19 = \$315,683; FY20 = \$319,269; FY21 = \$324,745; FY22 = \$353,132; FY23 = \$391,855; FY24 = \$421,829; and FY25 = \$452,423

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		27,423		27,423		0
Total TRF	0		0		27,423		27,423		0
Grand Total	0	0.00	0	0.00	27,423	0.00	27,423	0.00	0

NEW DECISION ITEM
RANK: 005 OF 15

Budget Unit 190040B

Revenue
Taxation
Park Sales Tax TRF Increase
DI# NOP.19B.004

Bill Section 4.125

Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 04.130

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	425,000	425,000
Total	0	0	425,000	425,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1614:Soil and Water Sales Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Department collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

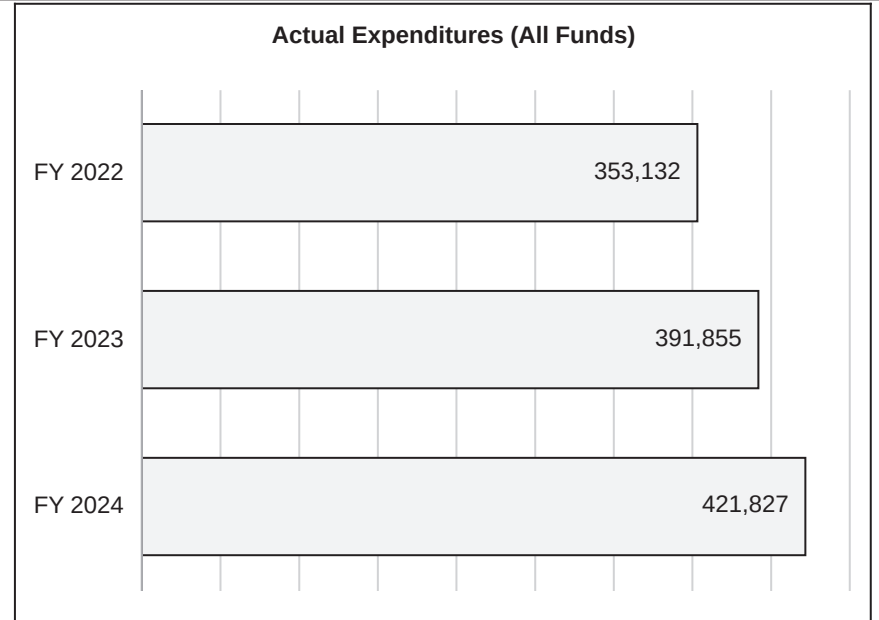
Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 04.130

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	353,132	391,855	425,000	425,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	353,132	391,855	425,000	425,000
Actual Expenditures (all Fund	353,132	391,855	421,827	N/A
Unexpended (All Funds)	0	0	3,173	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	3,173	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190041B
CORE - Soil and Water Sales Tax Transfer	Bill Section 04.130

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	

Department Request Adjustments

CORE DECISION ITEM

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 04.130

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue **Budget Unit 190041B**

CORE - Soil and Water Sales Tax Transfer **Bill Section 04.130**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	425,000	0.00	421,827	0.00	425,000	0.00	0	0.00	425,000	0.00	0	0.00
Total TRF	425,000	0.00	421,827	0.00	425,000	0.00	0	0.00	425,000	0.00	0	0.00
Grand Total	425,000	0.00	421,827	0.00	425,000	0.00	0	0.00	425,000	0.00	0	0.00

NEW DECISION ITEM
RANK7006 OF 15

Revenue
Tawatgn
SogandWater Sales TaxTRF Inc
DI# NOP.1y: .005

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: gl Sectgn i .130

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
Total	0	0	24,i 23	24,i 23
FTE	0.00	0.00	0.00	0.00
Est. FrgnBe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. FrgnBe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1614:Soil and Water Sales Tax Fund
Non-Counts: 1614:Soil and Water Sales Tax Fund \$27,423

2. THIS REQUEST CAN : E CATEGORIZED AS7

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

**NEW DECISION ITEM
RANK 7006 OF 15**

**Revenue
Taxation
Soil and Water Sales Tax TRF Inc
DI# NOP.1y: .005**

: Budget Line 1001:

: Section 1.130

The Department collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.

The soil and water sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,000 is less than the FY25 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

i . DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. /How did you determine that the requested number of FTE are appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts are calculated.

The calculated transfer from the Soil and Water Sales Tax Fund to General Revenue has increased. The estimated \$27,423 increase will support future transfers to General Revenue. This request updates the core budget request.

Transfers to General Revenue:

FY18 = \$309,084; FY19 = \$315,683; FY20 = \$319,269; FY21 = \$324,745; FY22 = \$353,132; FY23 = \$391,855; FY24 = \$421,829; and FY25 = \$452,423

5. : BREAK DOWN THE REQUEST : BY BUDGET OBJECT CLASS, OBJECT CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

: Budget Account Class/Object Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		27,423		27,423		0
Total TRF	0		0		24,123		24,123		0
Grand Total	0	0.00	0	0.00	24,123	0.00	24,123	0.00	0

NEW DECISION ITEM
RANK7006 OF 15

Revenue
Tawatgn
SogandWater Sales TawTRF Inc
DI# NOP.1y: .005

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: gl Sectgn i .130

: udBet Object Class, ob Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Tgme DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

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Revenue

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ORE -.@come Tay heck-off Transfer

bM SectMn 017g9

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
Total	135,000	0	0	135,000

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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 000 000 000 000

Est7FrMi e 0 0 0 0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

27 ORE DES RPT@

Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

ALS Lou Gehrig's Disease Fund (0703) March of Dimes Fund (0716) American Cancer Society Heartland Division, Inc. Fund (0700) Missouri Military Family Relief Fund (0719) American Diabetes Association Gateway Area Fund (0713) Missouri National Guard Foundation Trust (0494) American Heart Association Fund (0714) Muscular Dystrophy Association Fund (0707) Arthritis Foundation Fund (0708) National Guard Trust Fund (0900) Childhood Lead Testing Fund (0899) National Multiple Sclerosis Society (0709) Children's Trust Fund (0694) Organ Donor Program Fund (0824) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) Pediatric Cancer Research Trust Fund (0959) Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) Soldiers Memorial Military Museum in St. Louis Fund (0429) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) Veterans Trust Fund (0579) Workers' Memorial Fund (0895)

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Revenue

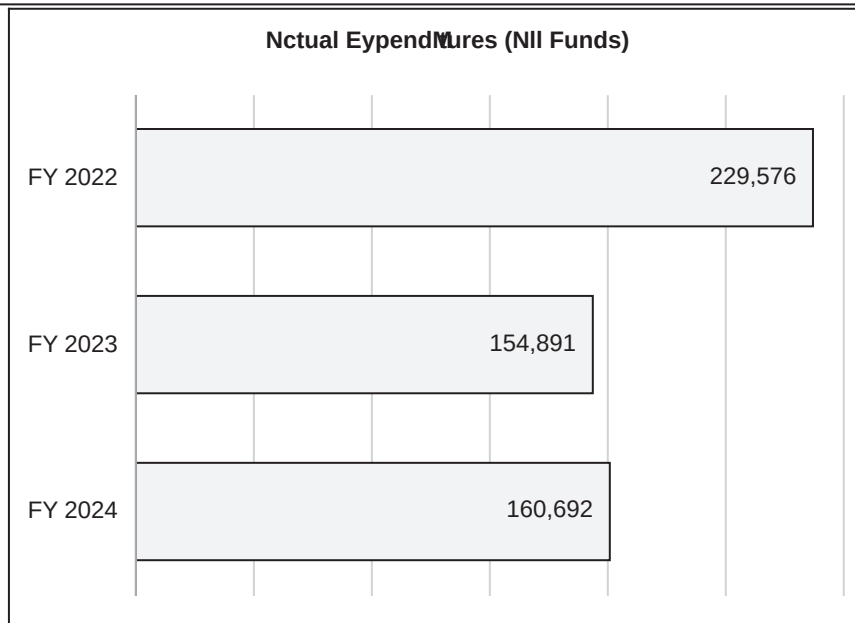
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ORE -.Income Tay heck-off Transfer

bM SectMn 0175g9

17 FC NI NA / STORY

	FY 2022	FY 202g	FY 2021	FY 2029
	Nctual	Nctual	Nctual	urrent Yr7 as of B2g21
Appropriations (All Funds)	471,000	471,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,000)	0
Plus Transfers In	0	0	1,000	0
Budget Authority (All Funds)	471,000	471,000	471,000	471,000
Actual Expenditures (all Fund	229,576	154,891	160,692	N/A
Unexpended (All Funds)	241,424	316,109	310,308	N/A
Unexpended by Fund:				
General Revenue	241,424	316,109	310,308	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Revenue	budi et L nM 15B0011b					
ORE - Income Tax check-off Transfer	bM SectMn 017g9					
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	budi et lass	FTE	GR	FED	OT/ ER	TOTNA EyplanatMn
TNFP Nfter HETOES	PS	0.00	0	0	0	0
	EE	0.00	0	0	0	0
	PD	0.00	0	0	0	0
	TRF	0.00	471,000	0	0	471,000
	Total	000	135,000	0	0	135,000
One-TMes	PS	0.00	0	0	0	0
	EE	0.00	0	0	0	0
	PD	0.00	0	0	0	0
	TRF	0.00	0	0	0	0
	Total	000	0	0	0	0
FY 26 bei MnMi ore	PS	0.00	0	0	0	0
	EE	0.00	0	0	0	0
	PD	0.00	0	0	0	0
	TRF	0.00	471,000	0	0	471,000
	Total	000	135,000	0	0	135,000
Department Request Ndxustments						

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Revenue budi et LnM5B0011b

ORE -.come Tay heck-off Transfer bM SectMn 017g9

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I et Department Request Ndustments		000	0	0	0	0	
Department Request ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	471,000	0	0	471,000	
	Total	000	135,000	0	0	135,000	
Governor's Recommended ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	000	0	0	0	0	

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Revenue budi et LnM5B0011b

ORE -.@come Tay heck-off Transfer bM SectMn 017g9

SummarV of the ore j VEypendMure TVpes

Nccount	FY21 budi et		FY21 Nctual		FY29 budi et		FY29 Nctual as of B2g41		FY26 DTREQ		FY26 GHRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	471,000	0.00	160,692	0.00	471,000	0.00	5,005	0.00	471,000	0.00	0	0.00
Total TRF	135,000	000	560,6B2	000	135,000	000	9,009	000	135,000	000	0	000
Grand Total	135,000	000	560,6B2	000	135,000	000	9,009	000	135,000	000	0	000

CORE DECISION ITEM

Revenue

Budget Unit 190045B

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CORE - Check-off Erroneous Transfer

Bill Section 04.140

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	471 , S	471 , S
Total	0	0	13,669	13,669

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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2. CORE DESCRIPTION

Ri M 23h 4a7I4000 d o s w t 4a7I40yS1d Rv 91g p x g 3 f 2 . 22 s g p 9 o m o t 9 g d 23 i 3 c p . 9 g g D a m 3 . i h 23 g d g T 9 a 23 9 d i a s h c n s 3 . h 2 . 23 . G p x l F t i A i T g d i 3 c M p p M h d i M 3 a c c 23 h 93 b g d 23 h g D a s c h g 3 . d i 3 a g 3 h m d i . i h 23 g d . g L 9 s 3 d 9 d i g T t 9 T o g d m 3 . l F t i A i T g d i 3 c s h i h d 2 h g T t 9 T o g d 23 9 d b i d i a g 3 h m d i r o L b g d 23 h m 3 . h 9 d i ' i 3 i a p d i b i 3 s i n s 3 . r 9 o d b 2 i . 9 o i a 93 i 9 s h a g 3 h m d i

() R) 9 s ' i t o m A 2 i g h i n s 3 . O H 7 l v g d M 9 m A 2 i h n s 3 . O H 4 , l (L i a m 3 N g 3 M o R 9 M d 8 i g a g 3 . A 2 2 3 1 3 M n s 3 . O H 0 l v 2 h 9 s d v 2 g d n g L 2 i d i 2 m s 3 . O H 4 S l (L i a m 3 A 2 g d i h (h h 9 M g 23 ' g d x g f (d g n s 3 . O H 47 l v 2 h 9 s d P g d 23 g p ' s g a n 9 s 3 . g d 23 F o s h c O a S a l (L i a m 3 8 i g d (h h 9 M g 23 n s 3 . O H 4 a l v s h M p o A f h d T t f (h h 9 M g 23 n s 3 . O H 0 H (a d 2 h n 9 s 3 . g d 23 n s 3 . O H 0 E l P g d 23 g p ' s g a F o s h c n s 3 . O S 0 0 l N t 2 t 99 .) i g . F i h c 2 w n s 3 . O E S S l P g d 23 g p v s p 2 t p R M p 9 h 2 h R 9 M d O H S l N t 2 d 3 6 F o s h c n s 3 . O , S a l e o v g 3 A 939 o 5 9 w g L n s 3 . O E y a l A 2 2 3 9 n (w 2 w K p i q 8 9 L i - A i p i d . v i g h F o s h c n s 3 . O y S , l 5 i . 2 a M N g 3 M o d i h i g d M F o s h c n s 3 . O S V S l n 9 h d o N g d g 3 . (. 9 T d i 5 g d 3 d d i M s 2 l i 3 c g 3 . d i d 3 c 23 n s 3 . O S H S l R 9 p 2 d h v i l 9 a g p v 2 g d v s h i s L 2 R d) 9 s 2 h n s 3 . O a y S l V g 3 h g h N 2 f d i w 23 g p) g x K 3 r 9 d M L i 3 c v i l 9 a g p n 9 s 3 . g d 23 n s 3 . O a y E l u i d a g 3 h F o s h c n s 3 . O V H S l k 9 o i d 6 v i l 9 a g p n s 3 . O E S V l

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 04.140

CORE DECISION ITEM

Revenue

Budget Unit 190045B

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CORE - Check-off Erroneous Transfer

Bill Section 04.140

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Actual Expenditures (All Funds)
	Actual	Actual	Actual	Current Yr. as of 9/23/24	
(TT@T@C@3h C(pns3. hl	471 , S	471 , S	471 , S	471 , S	nY y0yy
) i hh d i bi ai . C pns3. hl	0	0	0	0	
) i hh d i h a M . C pns3. hlB	0	0	0	0	
) i hh F@3h r h d e s c	0	0	0	0	
5 p h F@3h r h d C	0	0	0	0	
/ s. w i c(s d 9 a f C pns3. hl	471 , S	471 , S	471 , S	471 , S	nY y0y7
(M s g p K D T i 3. 2 s d h C pns3.	0	0	0	P 0	
: 3 i D T i 3. i . C pns3. hl	471 , S	471 , S	471 , S	P 0	
: 3 i D T i 3. i . G ns3. r					nY y0ya
' i 3 i a p d i b i 3 s i	0	0	0	P 0	
n i . i a p	0	0	0	P 0	
e d i o	471 , S	471 , S	471 , S	P 0	

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d i b i ai . 2 M s . i h d i h a s c d f d d i - T i d M 3 c d h i d i g L 9 s 3 c Q t i 3 g T T p M G i I I

d i h a M . 2 M s . i h g 3 f ' 9 b i a 9 a d h K D T i 3. 2 s d d i h a M 2 3 h x t M d L g 2 b i . g c d i i 3. 9 n t i a n p f i g o Q t i 3 g T T p M G i I I

CORE DECISION ITEM							
Revenue	Budget Unit 190045B						
	*						
CORE - Check-off Erroneous Transfer	Bill Section 04.140						
5. CORE RECONCILIATION DETAIL							
	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	5R	0|00	0	0	0	0	
	KK	0|00	0	0	0	0	
	5A	0|00	0	0	0	0	
	Fd n	0|00	0	0	471 , S	471 , S	
	Total	0.00	0	0	13,669	13,669	
One-Times							
	5R	0|00	0	0	0	0	
	KK	0|00	0	0	0	0	
	5A	0|00	0	0	0	0	
	Fd n	0|00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	5R	0|00	0	0	0	0	
	KK	0|00	0	0	0	0	
	5A	0|00	0	0	0	0	
	Fd n	0|00	0	0	471 , S	471 , S	
	Total	0.00	0	0	13,669	13,669	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190045B
	*
CORE - Check-off Erroneous Transfer	Bill Section 04.140
	+

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	5R	0I00	0	0	0	0	
	KK	0I00	0	0	0	0	
	5A	0I00	0	0	0	0	
	Fd n	0I00	0	0	471 , S	471 , S	
	Total	0.00	0	0	13,669	13,669	
Governor's Recommended Core							
	5R	0I00	0	0	0	0	
	KK	0I00	0	0	0	0	
	5A	0I00	0	0	0	0	
	Fd n	0I00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue	Budget Unit 190045B
	*
CORE - Check-off Erroneous Transfer	Bill Section 04.140
	*

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
(Total of 3 months)	471, S	0100	0	0100	471, S	0100	0	0100	471, S	0100	0	0100
Total TRF	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	0	0.00
Grand Total	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	0	0.00

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Revenue

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	64,135	64,135
TRF	0	0	0	0
Total	0	0	613 9.	613 9.

FTE 0 00 0 00 0 00 0 00

Est Frgn(e	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0 00 0 00 0 00 0 00

Est Frgn(e	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2 I ORE DESI RNPTMOA

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to distribute the collections to the following organizations.

ALS Lou Gehrig's Disease Fund (0703) March of Dimes Fund (0716) American Cancer Society Heartland Division, Inc. Fund (0700) Missouri National Guard Foundation Trust (0494) American Diabetes Association Gateway Area Fund (0713) Muscular Dystrophy Association Fund (0707) American Heart Association Fund (0714) National Multiple Sclerosis Society Fund (0709) Arthritis Foundation Fund (0708) Pediatric Cancer Research Trust Fund (0959) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) Soldiers Memorial Military Museum In St. Louis Fund (0429).

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Revenue

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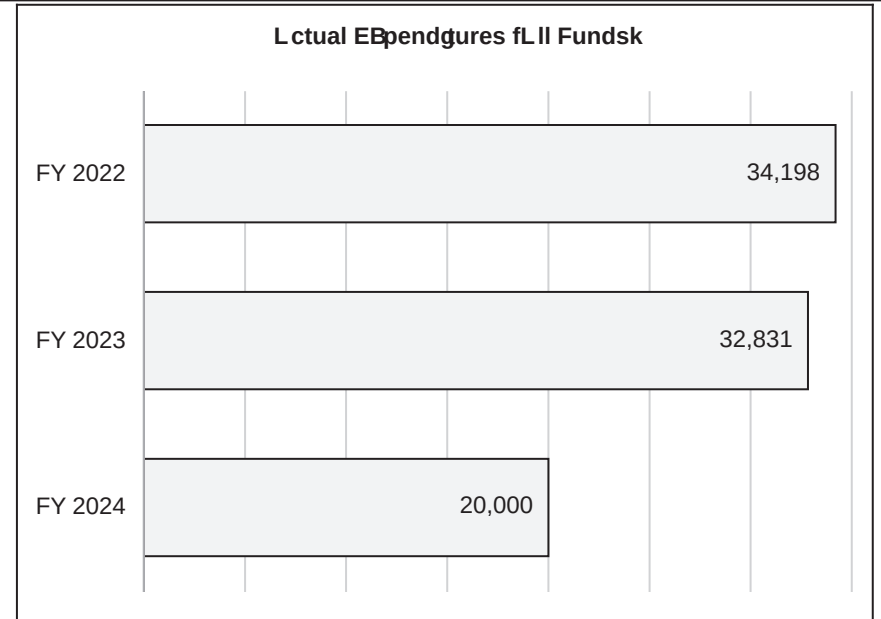
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	FY 2022	FY 2029	FY 2021	FY 202.
	L ctual	L ctual	L ctual	I urrent Yr as o) H2921
Appropriations (All Funds)	50,000	50,000	50,000	64,135
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(2,000)	0
Plus Transfers In	0	0	2,000	0
Budget Authority (All Funds)	50,000	50,000	50,000	64,135
Actual Expenditures (all Fund	34,198	32,831	20,000	N/A
Unexpended (All Funds)	15,802	17,169	30,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	15,802	17,169	30,000	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Revenue	/ ud(et Mng , H0016/						
C							
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	/ ud(et I lass	FTE	GR	FED	OTVER	TOTLU	Eplanatgn
TLFP L)ter j ETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	613 9.	613 9.	
One-Tgnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	0	0	
FY 26 / e(gngn(I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	613 9.	613 9.	
Department Request Ldyustments							

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Revenue	/ ud(et Mng , H0016/						
C							
I ORE -On come TaBI hec4 o)) Dgrtutgn	/ gl Sectgn 01 , 1.						
	/ ud(et I lass	FTE	GR	FED	OTVER	TOTLU	EBplanatgn
Aet Department Request L dyustments		0 00	0	0	0	0	
Department Request I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	613 9.	613 9.	
Governor's Recommended I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	0	0	

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Revenue / ud(et Mng , H0016/

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Lccount	FY21 / ud(et		FY21 Lctual		FY2. / ud(et		FY2. Lctual as o) H2921		FY26 DTREQ		FY26 Gj REI	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	50,000	0.00	20,000	0.00	64,135	0.00	0	0.00	64,135	0.00	0	0.00
Total PSD	. 0300	0 00	20300	0 00	613 9.	0 00	0	0 00	613 9.	0 00	0	0 00
Grand Total	. 0300	0 00	20300	0 00	613 9.	0 00	0	0 00	613 9.	0 00	0	0 00

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Revenue

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000
Total	0	0	7,250,000	7,250,000

FTE	000	000	000	000
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Est1FrMi e	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1619:Department of Revenue Information Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	000	000	000	000
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Est1FrMi e	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

21 ORE DES RPTOI

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records." The Department deposits collections from the sale of information to the DOR Information Fund. The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highway of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

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Revenue

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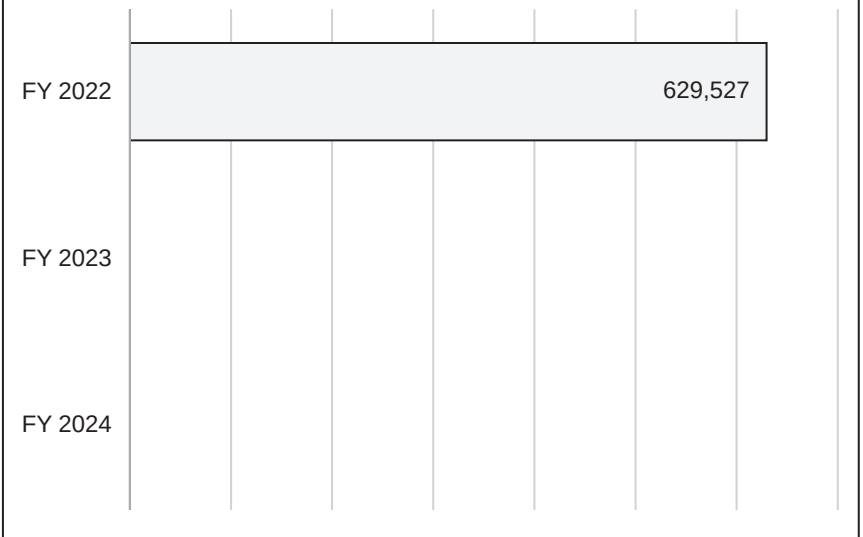
ORE -.DOR @yormatMn Fund Transyer

9 M SectMn 031750

31 FC NI (NA) STORY

	FY 2022	FY 202g	FY 2023	FY 2025
	Nctual	Nctual	Nctual	urrent Yr1 as oy 4f2gf23
Appropriations (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Actual Expenditures (all Fund	629,527	0	0	N/A
Unexpended (All Funds)	620,473	1,250,000	1,250,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	620,473	1,250,000	1,250,000	N/A

Nctual El pendMures XNII FundsB



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Revenue	9 udi et LnM74003(9						
ORE --DOR O formatMn Fund Transyer	9 M SectMn 031750						
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	9 udi et lass	FTE	GR	FED	OT) ER	TOTNA	E/ planatMn
TNFP Nyter HETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	7,250,000	7,250,000	
One-TMes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 9 ei MnMi ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	7,250,000	7,250,000	
Department Request NdVstments							

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Revenue 9 udi et LnM74003(9

ORE -.DOR OymatMn Fund Transyr 9 M SectMn 031750

	9 udi et lass	FTE	GR	FED	OT) ER	TOTNA	E/ planatMn
I et Department Request NdVstments		000	0	0	0	0	
Department Request ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	000	0	0	7,250,000	7,250,000	
Governor's Recommended ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	000	0	0	0	0	

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Revenue 9 udi et Ln 74003(9

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Nccount	FY23 9 udi et		FY23 Nctual		FY25 9 udi et		FY25 Nctual as oy4f2gf23		FY26 DTREQ		FY26 GHRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1,250,000	0.00	0	0.00	1,250,000	0.00	0	0.00	1,250,000	0.00	0	0.00
Total TRF	7,250,000	0.00	0	0.00	7,250,000	0.00	0	0.00	7,250,000	0.00	0	0.00
Grand Total	7,250,000	0.00	0	0.00	7,250,000	0.00	0	0.00	7,250,000	0.00	0	0.00

4 ORE DE4330. 3TEN

Revenue

VudLet I nA 8y00B(V

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4 ORE -Motor Fuel Tag TransMr

VAl SectAn 0B899

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,053,000,000	1,053,000,000
Total	0	0	8,097,000,000	8,097,000,000

FTE 0500 0500 0500 0500

Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1673:Motor Fuel Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0500 0500 0500 0500

Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

254 ORE DES4R3PT30.

Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. This appropriation allows the Department to transfer funds these funds as authorized by Section 142.345, RSMo.

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4 ORE DE4330. 3TEN

Revenue

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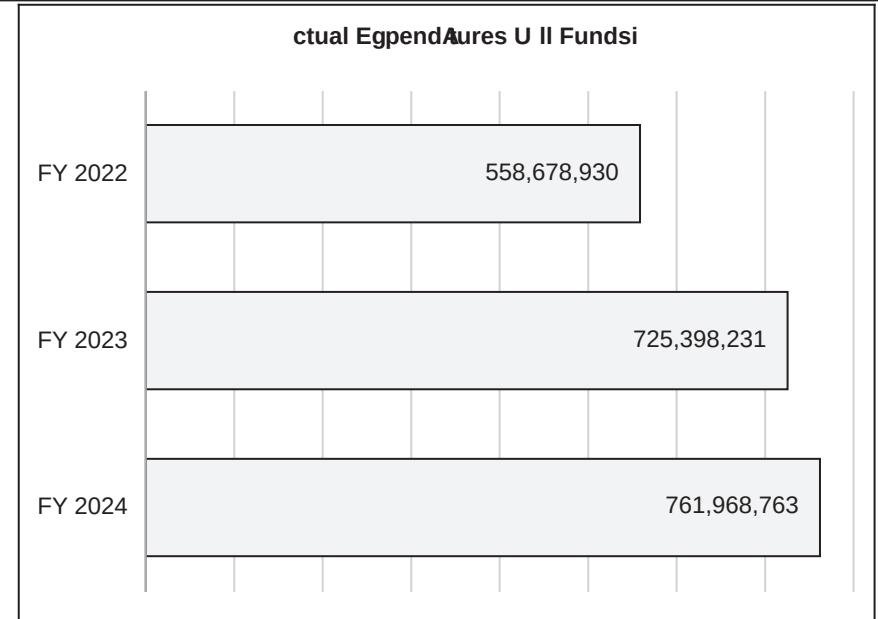
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4 ORE -Notor Fuel Tag TransMr

VAl SectAn 0B99

BLF3 . 43 C) STORY

	FY 2022	FY 2027	FY 202B	FY 2029
	ctual	ctual	ctual	4 urrent Yr5 as oMyf27f2B
Appropriations (All Funds)	560,178,001	816,539,940	898,000,000	1,053,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	560,178,001	816,539,940	898,000,000	1,053,000,000
Actual Expenditures (all Fund	558,678,930	725,398,231	761,968,763	N/A
Unexpended (All Funds)	1,499,071	91,141,709	136,031,237	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,499,071	91,141,709	136,031,237	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

4 ORE DE 433. TEN							
Revenue	VudLet I nA 8y00E(V						
1							
4 ORE -1 Notor Fuel Tag TransMr	VAI SectAn 0E899						
954 ORE RE 4 O. 433 T3D. DET 3C							
	VudLet 4 lass	FTE	GR	FED	OT) ER	TOT C	EgplanatAn
T FP Mer / ETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	Total	0500	0	0	8,097,000,000	8,097,000,000	
One-TAnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	0	0	
FY 26 VeLAnAnL 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	Total	0500	0	0	8,097,000,000	8,097,000,000	
Department Request dHstments							
. et Department Request dHstments		0500	0	0	0	0	

4 ORE DE 433. 3TEN

Revenue
1
4 ORE - Motor Fuel Tag Transfer

VudLet I nA 8y00E(V
VAl SectAn 0E899

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Department Request 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	Total	0.00	0	0	8,097,000,000	8,097,000,000	
Governor's Recommended 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

4 ORE DE4330. 3TEN

Revenue
1
4 ORE -1 Notor Fuel Tag TransMr
VudLet I nA 8y00E V
VAI SectAn 0B399

Summarx oMthe 4 ore j x EgpndAure Txpes

ccount	FY2BVudLet		FY2B ctual		FY29 VudLet		FY29 ctual as oMyf27f2B		FY26 DTREb		FY26 G/ RE4	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	898,000,000	0.00	761,968,763	0.00	1,053,000,000	0.00	68,063,929	0.00	1,053,000,000	0.00	0	0.00
Total TRF	(y(,000,000	050	Q68,y6(,Q67	050	8,097,000,000	050	6(,067,y2y	050	8,097,000,000	050	0	050
Grand Total	(y(,000,000	050	Q68,y6(,Q67	050	8,097,000,000	050	6(,067,y2y	050	8,097,000,000	050	0	050

CORE DECISION ITEM

Revenue

Budget Unit 190040B

CORE - DOR Specialty Plate Transfer

Bill Section 05.160

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	20,000	20,000
Total	0	0	20,000	20,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1775:Department of Revenue Specialty Plate Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department. The fee is deposited into the DOR Specialty Plate Fund and should defray the implementation costs of issuing, developing, and programming the authorized plate. Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190040B

CORE - DOR Specialty Plate Transfer

Bill Section 05.160

5. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2025	FY 2024
	Actual	Actual	Actual	Current Yr. as of 9/23/25
Appropriations (All Funds)	20,000	20,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	20,000	20,000	20,000	20,000
Actual Expenditures (all Fund	9,876	0	0	N/A
Unexpended (All Funds)	10,124	20,000	20,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	10,124	20,000	20,000	N/A

Actual Expenditures (All Funds)					
FY 2022					9,876
FY 2023					
FY 2024					

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190040B
CORE - DOR Specialty Plate Transfer	Bill Section 05.160

4. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190040B
CORE - DOR Specialty Plate Transfer	Bill Section 05.160

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue **Budget Unit 190040B**

CORE - DOR Specialty Plate Transfer **Bill Section 05.160**

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY24 Budget		FY24 Actual as of 9/23/25		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	0	0.00
Total TRF	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	0	0.00
Grand Total	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	0	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 04.175

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
Total	1	0	0	1

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 to transfer from the Department's core budget to the State Legal Expense Fund for the payment of claims, premiums, and expenses provided by Section 105.711 through Section 105.726, RSMo. In order to fund such expenses, the General Assembly also authorized three percent flexibility from the Department's operating budget into the \$1 transfer appropriation.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 04.175

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Actual Expenditures (All Funds)						
	Actual	Actual	Actual	Current Yr. as of 9/23/24							
Appropriations (All Funds)	1	1	1	1	FY 2022						
Less Reverted (All Funds)	0	0	0	0							
Less Restricted (All Funds)*	0	0	0	0							
Less Transfers Out	0	0	0	0							
Plus Transfers In	0	0	0	0							
Budget Authority (All Funds)	1	1	1	1	FY 2023						
Actual Expenditures (all Fund	0	0	0	N/A							
Unexpended (All Funds)	1	1	1	N/A							
Unexpended by Fund:											
General Revenue	1	1	1	N/A	FY 2024						
Federal	0	0	0	N/A							
Other	0	0	0	N/A							

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190053B
CORE - DOR Legal Expense Fund Transfer	Bill Section 04.175

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	

Department Request Adjustments

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 04.175

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue **Budget Unit 190053B**

CORE - DOR Legal Expense Fund Transfer **Bill Section 04.175**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Total TRF	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Grand Total	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Department of Revenue Federal

FUND NUMBER: 1132

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Statutory

Constitutional

Statute or Constitutional Reference

☐
☐
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Federal Fund

Administratively Created

Interest Deposited to Fund

☐
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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	200,496	(4,310,493)	(4,310,493)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	2,056,600	2,056,600	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	2,056,600	2,056,600	0	0	0
Total Resources Available	2,056,600	2,056,600	200,496	(4,310,493)	(4,310,493)
Appropriations (Includes ReApprops):					
Operating Approps	4,179,333	1,730,678	4,283,115	4,283,115	0
Transfer Approps	222,111	125,426	227,874	227,874	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	4,401,444	1,856,103	4,510,989	4,510,989	0
BUDGET BALANCE	(2,344,844)	200,496	(4,310,493)	(8,821,482)	(4,310,493)
Unexpended Appropriation	2,545,341	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	200,496	200,496	(4,310,493)	(8,821,482)	(4,310,493)
FUND OBLIGATIONS					
ENDING CASH BALANCE	200,496	200,496	(4,310,493)	(8,821,482)	(4,310,493)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	200,496	200,496	(4,310,493)	(8,821,482)	(4,310,493)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Department of Revenue Federal

FUND NUMBER: 1132

Revenue Source	Department of Transportation's Highway Safety Division, Federal Highway Administration, Division of Health and Senior Services (child support)
Fund Purpose	The DOR Federal Fund is used to account for federal monies received on a reimbursement basis for a program which is financed fully or partially by federal funds.
Explanation of Unexpended Appropriation Amount	The unexpended appropriation represents estimated appropriation lapse due to expired grants or reduction in projected expenditures.
Explanation of Other Amounts	N/A
Explanation of Outstanding Projects	The outstanding project represents expenditures for child support and other reimbursable grants.
Explanation of Cash Flow Needs	The Department estimates two months sufficient cash flow to cover expenses.
Other Notes	-

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Port Authority AIM Zone Fund

FUND NUMBER: 1583

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Statutory

Constitutional

Statute or Constitutional Reference

☐
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Federal Fund

Administratively Created

Interest Deposited to Fund

☐
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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	13	(2,094,458)	(2,094,458)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	13	13	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	13	13	0	0	0
Total Resources Available	13	13	13	(2,094,458)	(2,094,458)
Appropriations (Includes ReApprops):					
Operating Approps	2,091,155	0	2,091,155	2,091,155	0
Transfer Approps	8,904	0	3,316	0	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	2,100,059	0	2,094,471	2,091,155	0
BUDGET BALANCE	(2,100,046)	13	(2,094,458)	(4,185,613)	(2,094,458)
Unexpended Appropriation	2,100,059	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	13	13	(2,094,458)	(4,185,613)	(2,094,458)
FUND OBLIGATIONS					
ENDING CASH BALANCE	13	13	(2,094,458)	(4,185,613)	(2,094,458)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	13	13	(2,094,458)	(4,185,613)	(2,094,458)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Port Authority AIM Zone Fund

FUND NUMBER: 1583

Revenue Source	-
Fund Purpose	-
Explanation of Unexpended Appropriation Amount	Fifty percent of withholding taxes imposed by Sections 143.191 to 143.265, RSMo, on new jobs within a port aim zone.
Explanation of Other Amounts	The Port Authority Aim Zone Fund receives fifty percent of state withholding taxes imposed by Sections 143.191 to 143.265, RSMo, on new jobs within such zone after development or redevelopment commenced. Moneys shall be used solely for the purpose of continuing to expand, develop and redevelop AIM zones.
Explanation of Outstanding Projects	The unexpended appropriation represents estimated lapse to projected transfers and distributions.
Explanation of Cash Flow Needs	-
Other Notes	-

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Motor Vehicle Commission Fund

FUND NUMBER: 1588

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Statutory

Constitutional

Statute or Constitutional Reference

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Federal Fund

Administratively Created

Interest Deposited to Fund

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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	107,366	(1,932,307)	(1,932,307)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	1,646,044	1,646,044	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	1,646,044	1,646,044	0	0	0
Total Resources Available	1,646,044	1,646,044	107,366	(1,932,307)	(1,932,307)
Appropriations (Includes ReApprops):					
Operating Approps	1,325,117	1,009,773	1,372,914	1,181,335	0
Transfer Approps	635,723	528,904	666,759	656,167	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,960,840	1,538,678	2,039,673	1,837,502	0
BUDGET BALANCE	(314,796)	107,366	(1,932,307)	(3,769,809)	(1,932,307)
Unexpended Appropriation	422,162	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	107,366	107,366	(1,932,307)	(3,769,809)	(1,932,307)
FUND OBLIGATIONS					
ENDING CASH BALANCE	107,366	107,366	(1,932,307)	(3,769,809)	(1,932,307)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	107,366	107,366	(1,932,307)	(3,769,809)	(1,932,307)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Motor Vehicle Commission Fund

FUND NUMBER: 1588

Revenue Source	The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees the Department collects from manufacturers, motor vehicle dealers, and boat dealers.
Fund Purpose	The Motor Vehicle Commission Fund accounts for fees collected for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers.
Explanation of Unexpended Appropriation Amount	The unexpended appropriation represents estimated appropriation lapse due to a reduction in projected expenditures.
Explanation of Other Amounts	N/A
Explanation of Outstanding Projects	N/A
Explanation of Cash Flow Needs	The cash flow needs amount represents three months of personal service and fringe benefit expenses. The fund's cash influx is during dealer renewal season (October-December).
Other Notes	Proceeds in the funds are designated for the administration of motor vehicle dealer licensing. Pursuant to Section 33.080, RSMo, at the end of the biennium, the State Treasurer's Office transfers the unexpended balance to General Revenue.

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT:

FUND NAME: TIME Zone Fund

FUND NUMBER: 1604

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Statutory

Constitutional

Statute or Constitutional Reference

☐
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Federal Fund

Administratively Created

Interest Deposited to Fund

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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	0	(1,000,000)	(1,000,000)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	0	0	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	0	0	0	0	0
Total Resources Available	0	0	0	(1,000,000)	(1,000,000)
Appropriations (Includes ReApprops):					
Operating Approps	1,000,000	0	1,000,000	1,000,000	0
Transfer Approps	0	0	0	0	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,000,000	0	1,000,000	1,000,000	0
BUDGET BALANCE	(1,000,000)	0	(1,000,000)	(2,000,000)	(1,000,000)
Unexpended Appropriation	1,000,000	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	0	0	(1,000,000)	(2,000,000)	(1,000,000)
FUND OBLIGATIONS					
ENDING CASH BALANCE	0	0	(1,000,000)	(2,000,000)	(1,000,000)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	0	0	(1,000,000)	(2,000,000)	(1,000,000)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT:

FUND NAME: TIME Zone Fund

FUND NUMBER: 1604

Revenue Source	-
Fund Purpose	-
Explanation of Unexpended Appropriation Amount	-
Explanation of Other Amounts	-
Explanation of Outstanding Projects	-
Explanation of Cash Flow Needs	-
Other Notes	-

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Department of Revenue Information Fund

FUND NUMBER: 1619

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Statutory

Constitutional

Statute or Constitutional Reference

☐
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Federal Fund

Administratively Created

Interest Deposited to Fund

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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	(38,025)	(1,876,408)	(1,876,408)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	547,508	547,508	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	547,508	547,508	0	0	0
Total Resources Available	547,508	547,508	(38,025)	(1,876,408)	(1,876,408)
Appropriations (Includes ReApprops):					
Operating Approps	5,000	0	5,000	5,000	0
Transfer Approps	1,835,533	585,533	1,833,383	1,250,000	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,840,533	585,533	1,838,383	1,255,000	0
BUDGET BALANCE	(1,293,025)	(38,025)	(1,876,408)	(3,131,408)	(1,876,408)
Unexpended Appropriation	1,255,000	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	(38,025)	(38,025)	(1,876,408)	(3,131,408)	(1,876,408)
FUND OBLIGATIONS					
ENDING CASH BALANCE	(38,025)	(38,025)	(1,876,408)	(3,131,408)	(1,876,408)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	(38,025)	(38,025)	(1,876,408)	(3,131,408)	(1,876,408)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Department of Revenue Information Fund

FUND NUMBER: 1619

Revenue Source	The DOR Information Fund, as authorized by Sections 32.067, 181.100, and 610.025, RSMo, receives the fees the Department charges for information requested by individuals, businesses, federal, state, and local governments.
Fund Purpose	The DOR Information Fund records revenues for the dissemination of information and publications to individuals, businesses, and federal, state and local governments.
Explanation of Unexpended Appropriation Amount	Amount unexpended is needed to balance the fund.
Explanation of Other Amounts	N/A
Explanation of Outstanding Projects	At the end of each fiscal year, the Department determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund. The FY21 transfer is calculated and transferred in FY22.
Explanation of Cash Flow Needs	-
Other Notes	Transfers are made from the DOR Information Fund to the State Highways and Transportation Department Fund in accordance with Section 32.067, RSMo.

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Motor Fuel Tax Fund

FUND NUMBER: 1673

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Statutory

Constitutional

Statute or Constitutional Reference

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Federal Fund

Administratively Created

Interest Deposited to Fund

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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	1,331,157	(1,587,668,843)	(1,587,668,843)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	1,040,283,683	1,040,283,683	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	1,040,283,683	1,040,283,683	0	0	0
Total Resources Available	1,040,283,683	1,040,283,683	1,331,157	(1,587,668,843)	(1,587,668,843)
Appropriations (Includes ReApprops):					
Operating Approps	356,000,000	276,983,763	536,000,000	536,000,000	0
Transfer Approps	898,000,000	761,968,763	1,053,000,000	1,053,000,000	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,254,000,000	1,038,952,526	1,589,000,000	1,589,000,000	0
BUDGET BALANCE	(213,716,317)	1,331,157	(1,587,668,843)	(3,176,668,843)	(1,587,668,843)
Unexpended Appropriation	215,047,474	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	1,331,157	1,331,157	(1,587,668,843)	(3,176,668,843)	(1,587,668,843)
FUND OBLIGATIONS					
ENDING CASH BALANCE	1,331,157	1,331,157	(1,587,668,843)	(3,176,668,843)	(1,587,668,843)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	1,331,157	1,331,157	(1,587,668,843)	(3,176,668,843)	(1,587,668,843)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR
FUND NAME: Motor Fuel Tax Fund
FUND NUMBER: 1673

Revenue Source	The Motor Fuel Tax Fund was created pursuant to Section 142.345.1, RSMo, for the deposit of all revenue derived from the motor fuel tax imposed upon highway users as incident to their use of the highways of this state.
Fund Purpose	The motor fuel tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.
Explanation of Unexpended Appropriation Amount	The unexpended appropriation represents estimated appropriation lapse due to projected transfers and distributions.
Explanation of Other Amounts	-
Explanation of Outstanding Projects	-
Explanation of Cash Flow Needs	The cash flow represents the anticipated transfers to occur in July.
Other Notes	All remaining proceeds in excess of the allocation to other entities is transferred to the State Highways and Transportation Department Fund.

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT:

FUND NAME: Motor Vehicle Administration Technology Fund

FUND NUMBER: 1696

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Statutory

Constitutional

Statute or Constitutional Reference

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Federal Fund

Administratively Created

Interest Deposited to Fund

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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	7,991,290	(20,457,540)	(20,457,540)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	23,951,008	23,951,008	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	23,951,008	23,951,008	0	0	0
Total Resources Available	23,951,008	23,951,008	7,991,290	(20,457,540)	(20,457,540)
Appropriations (Includes ReApprops):					
Operating Approps	27,667,156	15,617,006	27,688,505	688,505	0
Transfer Approps	489,371	342,713	760,325	450,811	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	28,156,527	15,959,719	28,448,830	1,139,316	0
BUDGET BALANCE	(4,205,519)	7,991,290	(20,457,540)	(21,596,856)	(20,457,540)
Unexpended Appropriation	12,196,809	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	7,991,290	7,991,290	(20,457,540)	(21,596,856)	(20,457,540)
FUND OBLIGATIONS					
ENDING CASH BALANCE	7,991,290	7,991,290	(20,457,540)	(21,596,856)	(20,457,540)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	7,991,290	7,991,290	(20,457,540)	(21,596,856)	(20,457,540)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT:

FUND NAME: Motor Vehicle Administration Technology Fund

FUND NUMBER: 1696

Revenue Source	-
Fund Purpose	-
Explanation of Unexpended Appropriation Amount	-
Explanation of Other Amounts	-
Explanation of Outstanding Projects	-
Explanation of Cash Flow Needs	-
Other Notes	-

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR
FUND NAME: Debt Offset Escrow Fund
FUND NUMBER: 1753

<div><div></div></div>	Statutory	<div><div></div></div>	Federal Fund	<div><div></div></div>	Subject to Biennial Sweep
<div><div></div></div>	Constitutional	<div><div></div></div>	Administratively Created	<div><div></div></div>	Subject to Other Sweeps (see notes)
Statute or Constitutional Reference		<div><div></div></div>	Interest Deposited to Fund		
	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	(767,419)	(37,687,538)	(37,687,538)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	391,890	391,890	0	0	0
Transfers In	22,783,856	22,783,856	0	0	0
Total Receipts	23,175,746	23,175,746	0	0	0
Total Resources Available	23,175,746	23,175,746	(767,419)	(37,687,538)	(37,687,538)
Appropriations (Includes ReApprops):					
Operating Approps	27,094,119	17,714,614	30,344,119	7,339,119	0
Transfer Approps	6,526,000	6,228,551	6,576,000	1,250,000	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	33,620,119	23,943,165	36,920,119	8,589,119	0
BUDGET BALANCE	(10,444,373)	(767,419)	(37,687,538)	(46,276,657)	(37,687,538)
Unexpended Appropriation	9,676,954	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	(767,419)	(767,419)	(37,687,538)	(46,276,657)	(37,687,538)
FUND OBLIGATIONS					
ENDING CASH BALANCE	(767,419)	(767,419)	(37,687,538)	(46,276,657)	(37,687,538)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	(767,419)	(767,419)	(37,687,538)	(46,276,657)	(37,687,538)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR
FUND NAME: Debt Offset Escrow Fund
FUND NUMBER: 1753

Revenue Source	Intercepted tax refunds
Fund Purpose	The Debt Offset Escrow Fund receives amounts equal to tax refunds owed to individuals not to exceed the amount of claimed debt certified by a state agency. Once the debt is resolved, the money is paid to the proper party.
Explanation of Unexpended Appropriation Amount	The unexpended appropriation represents estimated appropriation lapse due to reduction in expected expenditures.
Explanation of Other Amounts	-
Explanation of Outstanding Projects	-
Explanation of Cash Flow Needs	The cash flow need represents the anticipated transfers to occur in July.
Other Notes	-

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Department of Revenue Specialty Plate Fund

FUND NUMBER: 1775

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Statutory

Constitutional

Statute or Constitutional Reference

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Federal Fund

Administratively Created

Interest Deposited to Fund

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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	5,268	(47,827)	(47,827)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	5,268	5,268	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	5,268	5,268	0	0	0
Total Resources Available	5,268	5,268	5,268	(47,827)	(47,827)
Appropriations (Includes ReApprops):					
Operating Approps	27,975	0	28,776	28,776	0
Transfer Approps	23,583	0	24,319	23,819	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	51,558	0	53,095	52,595	0
BUDGET BALANCE	(46,290)	5,268	(47,827)	(100,422)	(47,827)
Unexpended Appropriation	51,558	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	5,268	5,268	(47,827)	(100,422)	(47,827)
FUND OBLIGATIONS					
ENDING CASH BALANCE	5,268	5,268	(47,827)	(100,422)	(47,827)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	5,268	5,268	(47,827)	(100,422)	(47,827)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Department of Revenue Specialty Plate Fund

FUND NUMBER: 1775

Revenue Source	The DOR Specialty Plate Fund, as authorized by Section 301.3150.1, RSMo, receives deposits for reviewing and developing specialty license plates.
Fund Purpose	The DOR Specialty Plate Fund records revenues and expenditures for the review and development of specialty plates by organizations seeking a special license plate.
Explanation of Unexpended Appropriation Amount	The unexpended appropriation represents estimated appropriation lapse due to a reduction in projected expenditures.
Explanation of Other Amounts	-
Explanation of Outstanding Projects	Transfers are made annually from the DOR Specialty Plate Fund to the State Highways and Transportation Department Fund in accordance with Section 301.3150.3, RSMo.
Explanation of Cash Flow Needs	-
Other Notes	Transfers are made from the DOR Specialty Plate Fund to the State Highways and Transportation Department Fund in accordance with Section 301.3150.3, RSMo.

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Tobacco Control Special Fund

FUND NUMBER: 1984

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Statutory

Constitutional

Statute or Constitutional Reference

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Federal Fund

Administratively Created

Interest Deposited to Fund

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Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	0	0	30,210	(50,209)	(50,209)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	32,761	32,761	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	32,761	32,761	0	0	0
Total Resources Available	32,761	32,761	30,210	(50,209)	(50,209)
Appropriations (Includes ReApprops):					
Operating Approps	54,774	0	56,420	56,420	0
Transfer Approps	23,830	2,551	23,999	22,999	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	78,604	2,551	80,419	79,419	0
BUDGET BALANCE	(45,843)	30,210	(50,209)	(129,628)	(50,209)
Unexpended Appropriation	76,053	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	30,210	30,210	(50,209)	(129,628)	(50,209)
FUND OBLIGATIONS					
ENDING CASH BALANCE	30,210	30,210	(50,209)	(129,628)	(50,209)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
UNOBLIGATED CASH BALANCE	30,210	30,210	(50,209)	(129,628)	(50,209)

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: DOR

FUND NAME: Tobacco Control Special Fund

FUND NUMBER: 1984

Revenue Source	The Tobacco Control Special Fund, as authorized by Section 196.1035.4, RSMo, receives deposits of penalties and remedies assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement.
Fund Purpose	The Tobacco Control Special Fund accounts for penalties assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement.
Explanation of Unexpended Appropriation Amount	-
Explanation of Other Amounts	-
Explanation of Outstanding Projects	-
Explanation of Cash Flow Needs	-
Other Notes	Any monies remaining in the fund at the end of the biennium shall revert to the credit of the General Revenue Fund.

Totals include Non-Counts.

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Revenue

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	2,737,027	0	0	2,737,027
EE	176,209	0	0	176,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	28 970276	0	0	28 970276

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Est1FrInUe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 000 000 000 000

Est1FrInUe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

213 ORE DES3R.PT.O

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1)To equalize inter and intra county assessments, 2)Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3)Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4)Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5)Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6)Assess the distributable property of railroads and utilities.

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Administration
Legal
Original Assessment
Local Assistance

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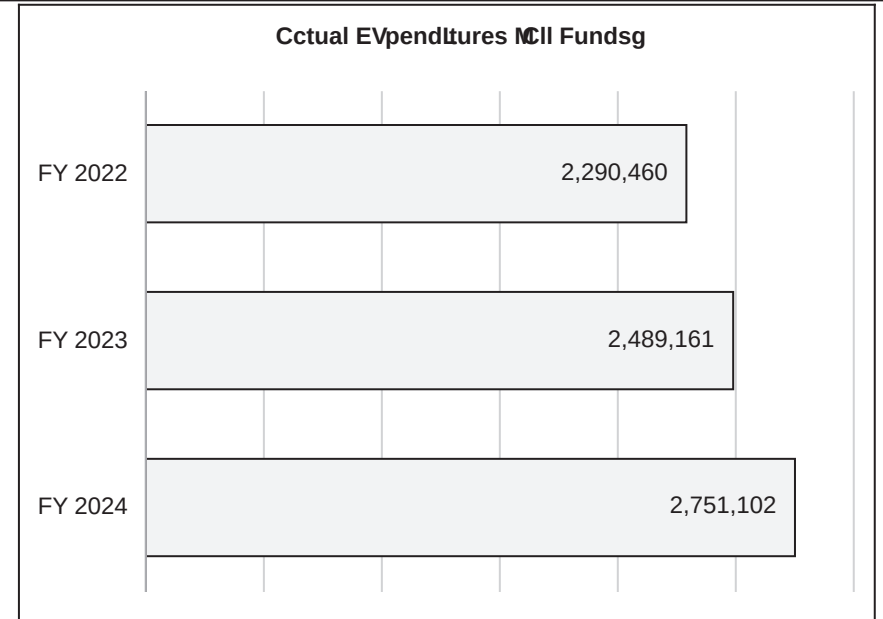
Revenue
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	FY 2022	FY 2027	FY 202(FY 202B
	Cctual	Cctual	Cctual	3 urrent Yr1 as oi , f27f2(
Appropriations (All Funds)	2,452,330	2,615,132	2,828,370	2,913,236
Less Reverted (All Funds)	(63,286)	(67,491)	(72,934)	(75,099)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(61,000)	0
Plus Transfers In	0	0	61,000	0
Budget Authority (All Funds)	2,389,044	2,547,641	2,755,436	2,838,137
Actual Expenditures (all Fund	2,290,460	2,489,161	2,751,102	N/A
Unexpended (All Funds)	98,584	58,480	4,334	N/A
Unexpended by Fund:				
General Revenue	98,584	58,480	4,334	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Revenue
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PS		37.00	2,737,027	0	0	2,737,027	
EE		0.00	176,209	0	0	176,209	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		75100	28 978276	0	0	28 978276	
One-Tlmes							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		0100	0	0	0	0	
FY 26 yeUlnnlU 3 ore							
PS		37.00	2,737,027	0	0	2,737,027	
EE		0.00	176,209	0	0	176,209	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		75100	28 978276	0	0	28 978276	

Department Request Cdlstments

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Revenue
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Core Reallocation	CRA.19B.014	10083	PS	0.00	0	0	0	0	STC Core Reallocation
Core Reallocation	CRA.19B.014	12138	EE	0.00	0	0	0	0	STC Core Reallocation
et Department Request Cdmlstments				000	0	0	0	0	
Department Request 3 ore			PS	37.00	2,737,027	0	0	2,737,027	
			EE	0.00	176,209	0	0	176,209	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
Total				7500	28 978276	0	0	28 978276	
Governor's Recommended 3 ore			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
Total				000	0	0	0	0	

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Revenue			y udUet Nnt 9, 00B9y									
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	FY2(y udUet		FY2(Cctual		FY2By udUet		FY2BCctual as oi , f27f2(FY26 DTREb		FY26 G/ RE3	
Cccount	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	2,652,161	37.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	8,924	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	2,357,787	33.73	2,737,027	37.00	282,286	4.00	2,737,027	37.00	0	0.00
Planned Hourly Wages	0	0.00	112,062	1.21	0	0.00	14,489	0.16	0	0.00	0	0.00
Provisional Wages	0	0.00	26,246	0.42	0	0.00	0	0.00	0	0.00	0	0.00
Seasonal Wages	0	0.00	14,160	0.09	0	0.00	8,640	0.05	0	0.00	0	0.00
Total PS	2652161	75.00	289,895,	7B1(	2875025	75.00	708,98	(129	2875025	75.00	0	0.00
In State Travel	49,003	0.00	50,411	0.00	43,003	0.00	2,169	0.00	52,084	0.00	0	0.00
Out of State Travel	7,875	0.00	7,699	0.00	7,875	0.00	0	0.00	9,875	0.00	0	0.00
Supplies	50,000	0.00	41,885	0.00	50,000	0.00	4,756	0.00	43,500	0.00	0	0.00
Professional Development	27,280	0.00	18,389	0.00	27,280	0.00	1,500	0.00	30,280	0.00	0	0.00
Communications Services and Supplies	5,000	0.00	4,391	0.00	5,000	0.00	0	0.00	5,000	0.00	0	0.00
Professional Services	8,798	0.00	5,984	0.00	9,798	0.00	1,640	0.00	9,798	0.00	0	0.00
Maintenance and Repair Services	16,071	0.00	13,754	0.00	16,071	0.00	1,727	0.00	16,071	0.00	0	0.00
Motorized Equipment	736	0.00	0	0.00	736	0.00	0	0.00	736	0.00	0	0.00
Office Equipment Expenses	7,681	0.00	0	0.00	7,681	0.00	0	0.00	100	0.00	0	0.00
Other Equipment	965	0.00	0	0.00	965	0.00	0	0.00	965	0.00	0	0.00
Building Lease Payments Operating	200	0.00	88,100	0.00	200	0.00	0	0.00	200	0.00	0	0.00
Equipment Lease Payments	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Miscellaneous Expenses	2,500	0.00	1,311	0.00	7,500	0.00	0	0.00	7,500	0.00	0	0.00
Total EE	956820,	0.00	2798,27	0.00	956820,	0.00	998,2	0.00	956820,	0.00	0	0.00

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Revenue
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Cccount	FY2(y udUet		FY2(Cctual		FY2By udUet		FY2BCctual as oi , f27f2(FY26 DTREb		FY26 G/ RE3	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	28 9750	75100	28 9750	75100	28 9750	75100	28 9750	75100	28 9750	75100	0	0100

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C BUDGET UNIT NAME: State Tax Commission HOUSE BILL SECTION: 4.165	DEPARTMENT: Revenue DIVISION: State Tax Commission
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2026. Flexibility was granted at 10% in FY-2016 through FY-2025 and at 25% in FY-2014 and FY-2015.	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
	\$5,000 - \$30,000
BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	
\$5,000 - \$30,000	
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	The planned utilization of any flexibility requests would be to pay on-going expenses due to travel to assist counties as well as education needs and requirements for team members.

4 ORE DE4330. 3TEN

Revenue
Assessment Maintenance
4 ORE -1 Assessment Maintenance

VudLet I nA 8700y2V

VAl SectAn 0B890

854 ORE F3 . 43 CSI NN RY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	11,267,191	0	0	11,267,191
TRF	0	0	0	0
Total	88,269,878	0	0	88,269,878

FTE 0500 0500 0500 0500

Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0500 0500 0500 0500

Est5FrAnLe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

254 ORE DES4RPT30.

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$11,155,433 will provide reimbursements to counties at \$3.30 per parcel based upon the 2021 parcel count of 3,380,434.

The median cost per parcel required to implement the statewide assessment program stands at \$19.46. The core request provides funding to pay for 12% of the actual cost required to assess property in the State of Missouri with the balance of 88% being borne by local government and public school districts. Property tax revenues in 2021 were approximately \$8.96 billion, of which roughly \$6.7 billion provides funding to local public schools.

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Assessment Maintenance

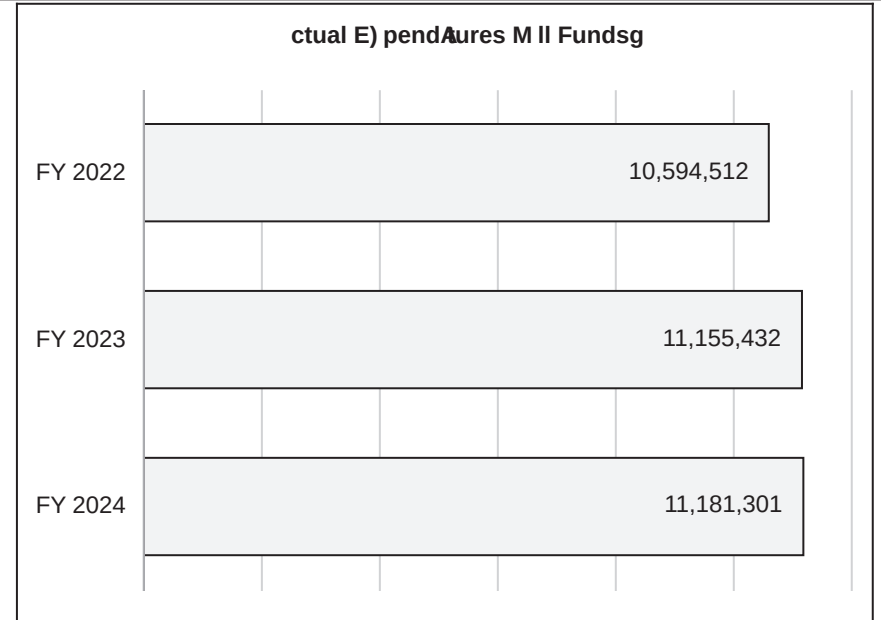
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Revenue
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VudLet I nA 8700y2V
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	FY 2022	FY 202U	FY 202B	FY 202y
	ctual	ctual	ctual	4 urrent Yr5 as oi 7(2U2B
Appropriations (All Funds)	10,595,322	11,155,433	11,217,163	11,267,191
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	10,595,322	11,155,433	11,217,163	11,267,191
Actual Expenditures (all Fund	10,594,512	11,155,432	11,181,301	N/A
Unexpended (All Funds)	810	1	35,862	N/A
Unexpended by Fund:				
General Revenue	810	1	35,862	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

4 ORE DE 4330. TEN

Revenue

Assessment Maintenance

4 ORE -1 Assessment Maintenance

VudLet I nA 8700y2V

VAl Section 0B890

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	VudLet 4 lass	FTE	GR	FED	OTf ER	TOT C	E) planatAn
T FP iter / ETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	Total	0.00	88,269,878	0	0	88,269,878	
One-TAnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 VeLAnAL 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	Total	0.00	88,269,878	0	0	88,269,878	

Department Request dHstments

4 ORE DE 4330. 3 TEN

Revenue
Assessment NA Maintenance
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VudLet I nA 8700y2V
VAI Section 0B890

	VudLet 4 lass	FTE	GR	FED	OTf ER	TOT C	E) planatAn
. et Department Request dHstments		0500	0	0	0	0	
Department Request 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	Total	0500	88,269,878	0	0	88,269,878	
Governor's Recommended 4 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0500	0	0	0	0	

4 ORE DE4330. 3TEN

Revenue
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VudLet I nA 8700y2V
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Summarx oi the 4 ore j x E) pendAure Txpes

ccount	FY2B VudLet		FY2B ctual		FY2y VudLet		FY2y ctual as oi 7(2U2B		FY26 DTREb		FY26 G/ RE4	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	11,217,163	0.00	11,181,301	0.00	11,267,191	0.00	0	0.00	11,267,191	0.00	0	0.00
Total PSD	88,289,86U	050	88,8Q8,U08	050	88,269,878	050	0	050	88,269,878	050	0	050
Grand Total	88,289,86U	050	88,8Q8,U08	050	88,269,878	050	0	050	88,269,878	050	0	050

NEW DECISION ITEM
RANK5011 OF 1w

Assessment Maintenance
Assessment Maintenance
NOP-Asmnt Mt 2024 Parcel Count
DI# NOP.1g7.012

7 ud: et UnB 1g00w27
7 Section 4.1, 0

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	47,692	0	0	47,692
TRF	0	0	0	0
Total	4, i6g2	0	0	4, i6g2
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. THIS REQUEST CAN BE CATEGORIZED AS

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$528,029, and the core request of \$11,217,163, will provide funding at \$3.30 per parcel utilizing the 2024 parcel count of 3,428,752 for FY-2026. The increase in parcel count from 2023 to 2024 is 14,452 parcels.

NEW DECISION ITEM
RANK5011 OF 1w

Assessment Maintenance
Assessment Maintenance
NOP-Asmnt Mt 2024 Parcel Count
DI# NOP.1g7.012

7 ud: et Un 1g00w27
7 Section 4.1, 0

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. yHo/ d 9ou determine that the requested num(er obFTE / ere appropriate? From / hat source or standard d 9ou derive the requested levels obundB: ? Were alternatB: or automatB: on considered? lb (ased on ne/ le: B:latB:ni does request tB: to TAFP B:scal note? lbnoti ef plaB: / h9. DetaB: / hB:ch portB:ns obthe request are one-tB:mes and ho/ those amounts / ere calculated.x

3,428,752 parcels x \$3.30 per parcel = \$11,314,882, less the core request of \$11,267,190 = \$47,692.

w 7 REAK DOWN THE REQUEST 7 Y 7 UDGET O7) ECT CLASSi) O7 CLASSi AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

7 ud: et Account Classi) o(Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-TB:me DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
680ZZZZ:Program Disbursements	47,692		0		0		47,692		0
Total PSD	4, i6g2		0		0		4, i6g2		0
Total TRF	0		0		0		0		0
Grand Total	4, i6g2	0.00	0	0.00	0	0.00	4, i6g2	0.00	0
7 ud: et O(ject Classi) o(Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-TB:me DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	9,059,595	9,059,595
EE	0	0	56,627,410	56,627,410
PSD	0	0	9,450	9,450
TRF	0	0	0	0
Total	0	0	65,696,455	65,696,455

FTE	0.00	0.00	153.50	153.50
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Est. Fringe	0	0	5,919,264	5,919,264
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1657:Lottery Enterprise Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments, advertising, and responsible gaming messaging to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri business and entertaining millions.

3. PROGRAM LISTING (list programs included in this core funding)

Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

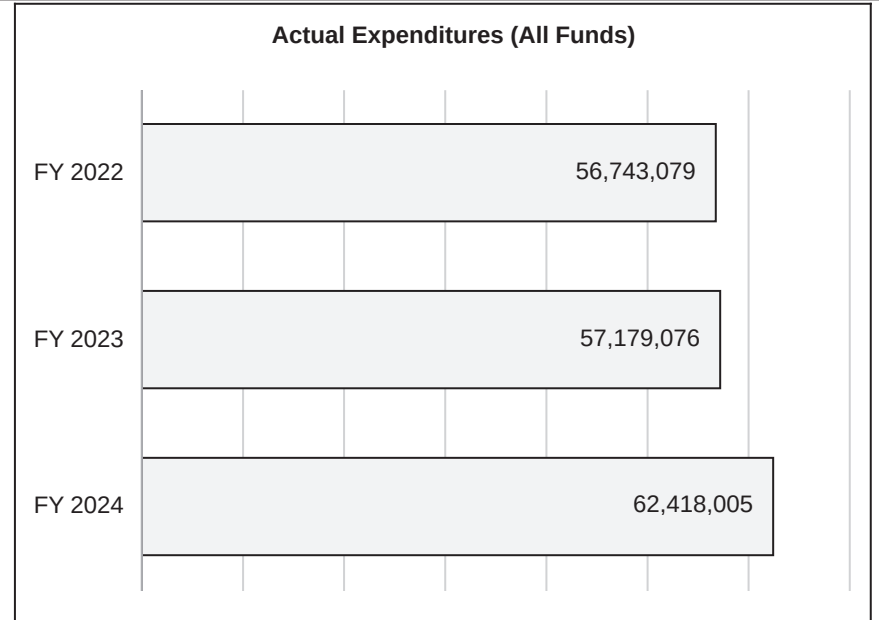
Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	60,836,645	61,398,432	67,615,539	65,696,455
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	60,836,645	61,398,432	67,615,539	65,696,455
Actual Expenditures (all Fund	56,743,079	57,179,076	62,418,005	N/A
Unexpended (All Funds)	4,093,566	4,219,356	5,197,534	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	4,093,566	4,219,356	5,197,534	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B
Bill Section 04.180

NOTES:

Supplemental budget requests were approved in the amount of \$5,359,864 in FY 22 and \$6,992,701 in FY 23 for sales-related vendor costs due to removal of estimated "E" appropriation and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015 and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations.

Unexpended balance in all three years is mainly due to unexpended Pull-Tab vendor costs appropriation.

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	153.50	0	0	9,059,595	9,059,595	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	Total	153.50	0	0	65,696,455	65,696,455	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	153.50	0	0	9,059,595	9,059,595	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	Total	153.50	0	0	65,696,455	65,696,455	
Department Working Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.002	19156	PS	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.003	19156	PS	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.004	19156	PS	0.00	0	0	0	0	Bucket reallocation
Core Reallocation	CRA.19B.005	19156	PS	0.50	0	0	32,491	32,491	Bucket Reallocation
Core Reallocation	CRA.19B.006	19156	PS	0.00	0	0	0	0	Bucket Reallocation
Core Reallocation	CRA.19B.008	19156	PS	(0.50)	0	0	(32,491)	(32,491)	Bucket Reallocation
Core Reallocation	CRA.19B.001	11653	EE	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.001	19001	EE	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.002	19157	EE	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.007	11653	EE	0.00	0	0	0	0	Core Reallocation
Net Department Working Adjustments				0.00	0	0	0	0	
Department Working Core			PS	153.50	0	0	9,059,595	9,059,595	
			EE	0.00	0	0	56,627,410	56,627,410	
			PD	0.00	0	0	9,450	9,450	
			TRF	0.00	0	0	0	0	
			Total	153.50	0	0	65,696,455	65,696,455	
Governor's Recommended Core			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B
Bill Section 04.180

PD	0.00	0	0	0	0
TRF	0.00	0	0	0	0
Total	0.00	0	0	0	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	8,778,679	153.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	24,504	0.00	0	0.00	15,856	0.00	24,504	0.00	0	0.00
Benefit Eligible Wages	0	0.00	8,160,372	149.12	9,059,595	153.50	1,049,935	18.83	8,898,947	152.50	0	0.00
Planned Hourly Wages	0	0.00	107,869	1.71	0	0.00	12,957	0.21	136,144	1.00	0	0.00
Total PS	8,778,679	153.50	8,292,745	150.84	9,059,595	153.50	1,078,748	19.04	9,059,595	153.50	0	0.00
In State Travel	146,365	0.00	63,997	0.00	121,665	0.00	3,978	0.00	121,665	0.00	0	0.00
Out of State Travel	72,924	0.00	71,071	0.00	72,924	0.00	885	0.00	72,924	0.00	0	0.00
Fuel and Utilities	120,775	0.00	81,389	0.00	120,775	0.00	8,813	0.00	120,775	0.00	0	0.00
Supplies	921,827	0.00	687,140	0.00	721,827	0.00	33,361	0.00	713,000	0.00	0	0.00
Professional Development	197,293	0.00	171,576	0.00	197,293	0.00	5,760	0.00	197,293	0.00	0	0.00
Communications Services and Supplies	341,600	0.00	339,476	0.00	341,600	0.00	9,767	0.00	341,600	0.00	0	0.00
Professional Services	53,755,356	0.00	49,609,980	0.00	52,048,751	0.00	2,439,250	0.00	52,057,578	0.00	0	0.00
Housekeeping and Janitorial Services	54,000	0.00	64,311	0.00	78,700	0.00	6,560	0.00	78,700	0.00	0	0.00
Maintenance and Repair Services	1,415,655	0.00	1,436,365	0.00	892,260	0.00	13,141	0.00	1,192,260	0.00	0	0.00
Computer Equipment	528,500	0.00	127,812	0.00	403,500	0.00	0	0.00	303,500	0.00	0	0.00
Motorized Equipment	203,450	0.00	526,116	0.00	328,450	0.00	318,421	0.00	428,450	0.00	0	0.00
Office Equipment Expenses	46,535	0.00	3,384	0.00	46,535	0.00	486	0.00	31,535	0.00	0	0.00
Other Equipment	36,703	0.00	80,501	0.00	66,703	0.00	147	0.00	81,703	0.00	0	0.00
Property and Improvements Expenses	309,000	0.00	230,563	0.00	509,000	0.00	0	0.00	209,000	0.00	0	0.00
Building Lease Payments Operating	119,750	0.00	86,787	0.00	119,750	0.00	6,158	0.00	119,750	0.00	0	0.00
Equipment Lease Payments	143,950	0.00	142,652	0.00	143,950	0.00	11,122	0.00	143,950	0.00	0	0.00
Miscellaneous Expenses	413,727	0.00	387,546	0.00	413,727	0.00	7,306	0.00	413,727	0.00	0	0.00

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Total EE	58,827,410	0.00	54,110,666	0.00	56,627,410	0.00	2,865,155	0.00	56,627,410	0.00	0	0.00
Refunds Expense	9,450	0.00	14,595	0.00	9,450	0.00	57	0.00	9,450	0.00	0	0.00
Total PSD	9,450	0.00	14,595	0.00	9,450	0.00	57	0.00	9,450	0.00	0	0.00
Grand Total	67,615,539	153.50	62,418,005	150.84	65,696,455	153.50	3,943,960	19.04	65,696,455	153.50	0	0.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 190054B BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.180	DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
Fund - 0657 Lottery Enterprise Fund: Personal Services - \$905,960- 10% Expense and Equipment - \$696,441 - 10% Vendor Costs - \$3,467,807 - 10% Pull-Tab Costs - \$919,439 - 10%	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

NEW DECISION ITEM

RANK: 009 OF 15

Revenue
Missouri Lottery Commission
Lottery Vendor Pmt Incr
DI# NOP.19B.001

Budget Unit 190054B

Bill Section 4.180

1. AMOUNT OF REQUEST

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	1,600,000	1,600,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	1,600,000	1,600,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1657:Lottery Enterprise Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This request is necessary to pay Lottery game vendors who are compensated based on a percentage of Lottery ticket sales and equates to the amount of supplemental funding received and spent in FY 24. The funding will reduce or eliminate the dollar amount necessary to be requested through the supplemental budget process. Corresponding increase to the Transfer for Operations also requested.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If

NEW DECISION ITEM

RANK: 009 OF 15

Revenue
Missouri Lottery Commission
Lottery Vendor Pmt Incr
DI# NOP.19B.001

Budget Unit 190054B

Bill Section 4.180

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The request equates to the amount of supplemental funding received and spent in FY 24.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTWORKING GR DOLLAR	DTWORKING GR FTE	DTWORKING FED DOLLAR	DTWORKING FED FTE	DTWORKING OTHER DOLLAR	DTWORKING OTHER FTE	DTWORKING TOTAL DOLLAR	DTWORKING TOTAL FTE	DTWORKING One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
640ZZZZ:Professional Services	0		0		1,600,000		1,600,000		0
Total EE	0		0		1,600,000		1,600,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	1,600,000	0.00	1,600,000	0.00	0
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	200,277,993	200,277,993
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	200,277,993	200,277,993

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

3. PROGRAM LISTING (list programs included in this core funding)

Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

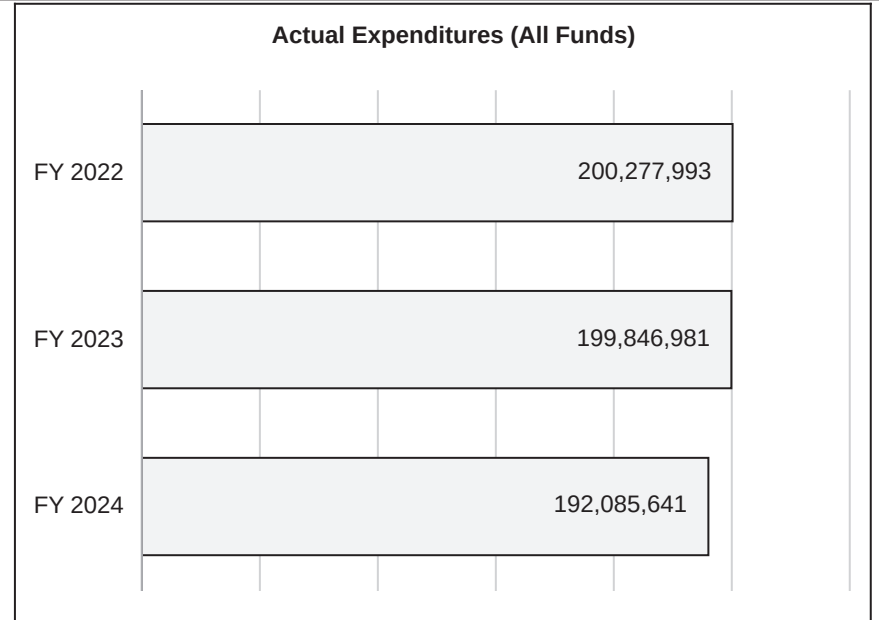
Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	202,805,855	222,097,794	200,277,993	200,277,993
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	202,805,855	222,097,794	200,277,993	200,277,993
Actual Expenditures (all Fund	200,277,993	199,846,981	192,085,641	N/A
Unexpended (All Funds)	2,527,862	22,250,813	8,192,353	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	2,527,862	22,250,813	8,192,353	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$28,730,637 in FY 22 and \$48,022,576 in FY 23 to pay for prizes associated with higher than expected sales.

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
Department Working Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Working Adjustments		0.00	0	0	0	0	
Department Working Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Miscellaneous Expenses	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	10,604,246	0.00	200,277,993	0.00	0	0.00
Total EE	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	10,604,246	0.00	200,277,993	0.00	0	0.00
Grand Total	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	10,604,246	0.00	200,277,993	0.00	0	0.00

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	71,989,315	71,989,315
Total	0	0	71,989,315	71,989,315

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations.

3. PROGRAM LISTING (list programs included in this core funding)

Transfer for Lottery operations

CORE DECISION ITEM

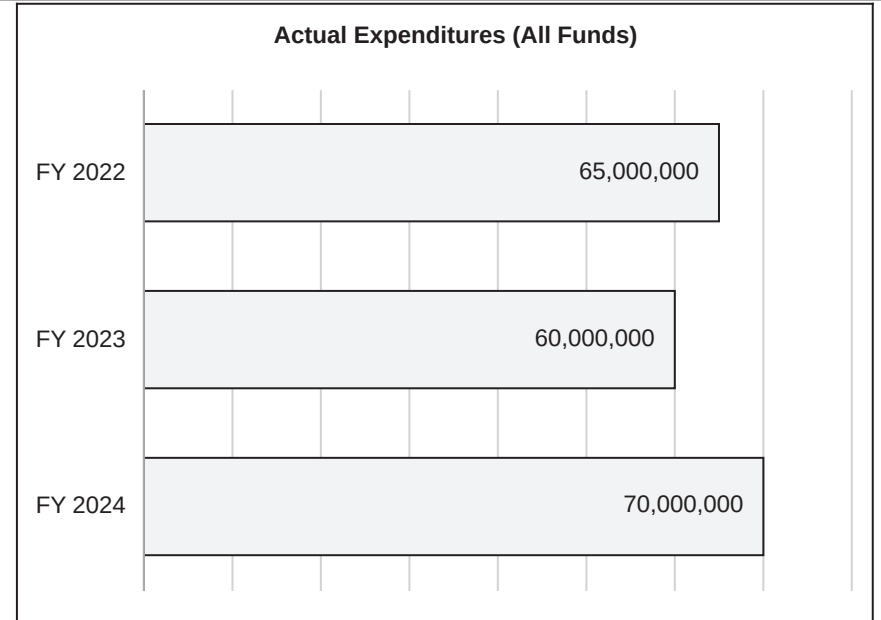
Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations (All Funds)	71,979,476	78,085,715	82,102,220	71,989,315
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	71,979,476	78,085,715	82,102,220	71,989,315
Actual Expenditures (all Fund	65,000,000	60,000,000	70,000,000	N/A
Unexpended (All Funds)	6,979,476	18,085,715	12,102,220	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	6,979,476	18,085,715	12,102,220	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	71,989,315	71,989,315	
	Total	0.00	0	0	71,989,315	71,989,315	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	71,989,315	71,989,315	
	Total	0.00	0	0	71,989,315	71,989,315	
Department Working Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B
Bill Section 04.190

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Working Adjustments		0.00	0	0	0	0	
Department Working Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	71,989,315	71,989,315	
	Total	0.00	0	0	71,989,315	71,989,315	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	5,000,000	0.00	71,989,315	0.00	0	0.00
Total TRF	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	5,000,000	0.00	71,989,315	0.00	0	0.00
Grand Total	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	5,000,000	0.00	71,989,315	0.00	0	0.00

NEW DECISION ITEM

RANK: 010 OF 15

Revenue
Missouri Lottery Commission
Lottery Trf for Operations Inc
DI# NOP.19B.002

Budget Unit 190056B

Bill Section 4.190

1. AMOUNT OF REQUEST

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,600,000	1,600,000
Total	0	0	1,600,000	1,600,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

Non-Counts: 1682:State Lottery Fund \$1,600,000

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Transfer for operations needed to fund the Lottery vendor payments increase new decision item.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If

NEW DECISION ITEM

RANK: 010 OF 15

Revenue
Missouri Lottery Commission
Lottery Trf for Operations Inc
DI# NOP.19B.002

Budget Unit 190056B

Bill Section 4.190

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Transfer from State Lottery Fund to the Lottery Enterprise Fund to fund the Lottery vendor payments increase new decision item.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTWORKING GR DOLLAR	DTWORKING GR FTE	DTWORKING FED DOLLAR	DTWORKING FED FTE	DTWORKING OTHER DOLLAR	DTWORKING OTHER FTE	DTWORKING TOTAL DOLLAR	DTWORKING TOTAL FTE	DTWORKING One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		1,600,000		1,600,000		0
Total TRF	0		0		1,600,000		1,600,000		0
Grand Total	0	0.00	0	0.00	1,600,000	0.00	1,600,000	0.00	0
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

ORE DE SOI TEU

Revenue (e) y (dget Lnit 4, 00B. y
 Uisso(ri Aotter) ommission
 ORE -3Transer to Aotter) Proceeds F(nd y ill Section 0814, B

43 ORE FC NI OASLUUNRY

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	393,601,183	393,601,183
Total	0	0	5, 5950494. 5	5, 5950494. 5

FTE 000 000 000 000

Est1Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 000 000 000 000

Est1Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

21 ORE DES RPTOI

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget of \$36,442,692 to better approximate actual.

FY 21 \$345,032,500
 FY 22 \$400,260,827
 FY 23 \$425,038,869
 FY 24 \$389,788,014
 Proj FY 25 \$388,400,498
 Five-year benchmark \$389,704,142
 Benchmark plus 1% \$393,601,183

53PROGRNU ASTC G Mst programs incl(ded in this core u ndingf

ORE DE SOI TEU

Revenue	Unit 4, 00B y
Missouri Lottery Commission	
ORE - Transfer to Lottery Proceeds Fund	Bill Section 0814, B

Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

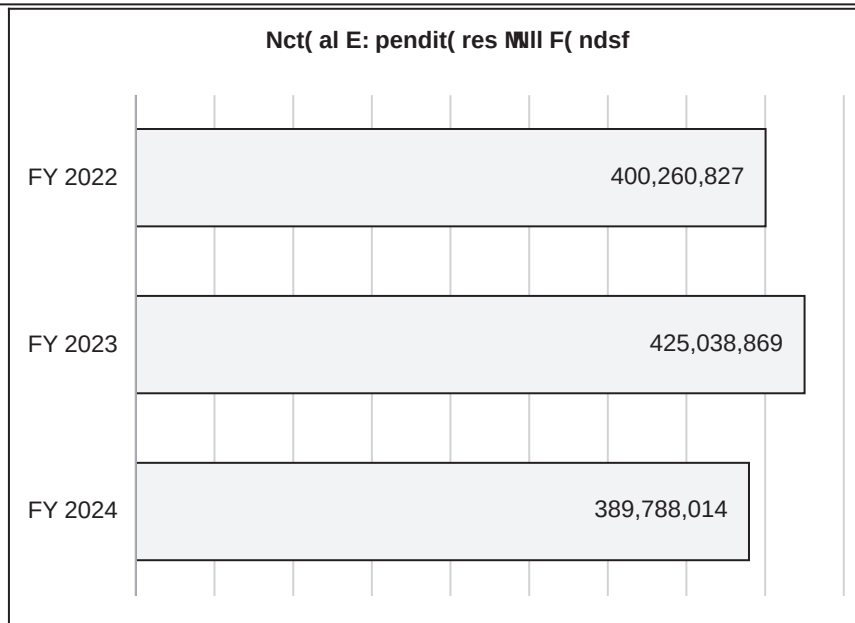
ORE DE SOI TEU

Revenue
 Disposition of Assets
 Transfer to Other Funds

by (dget L nit 4, 00B y
 y ill Section 0814, B

83FC NI NA HISTORY

	FY 2022	FY 2025	FY 2028	FY 202B
	Nct(al	Nct(al	Nct(al	(rrent Yr1 as ou , /25/28
Appropriations (All Funds)	400,260,827	425,038,869	410,043,875	430,043,875
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	400,260,827	425,038,869	410,043,875	430,043,875
Actual Expenditures (all Fund	400,260,827	425,038,869	389,788,014	N/A
Unexpended (All Funds)	0	0	20,255,861	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	20,255,861	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES

Supplemental budget requests were approved in the amount of \$62,128,327 in FY 22 and \$34,994,994 in FY 23 to transfer profit associated with higher than expected sales.

ORE DE SOW TEU							
Revenue (e	y (dget L nit 4, 00B y						
Disso(ri Aotter) ommission							
ORE -3Transuer to Aotter) Proceeds F(nd	y ill Section 0814, B						
B1 ORE RE OI AOTOW DETNA							
	y (dget lass	FTE	GR	FED	OTHER	TOTNA	E: planation
TNFP Nuter VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	430,043,875	430,043,875	
	Total	0.00	0	0	850,0859 j B	850,0859 j B	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 yeginning ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	430,043,875	430,043,875	
	Total	0.00	0	0	850,0859 j B	850,0859 j B	
Department Working Ndl stments							

ORE DE SOCI TEU

Revenue
Disso(ri Aotter) ommission
ORE -3Transuer to Aotter) Proceeds F(nd

y (dget L nit 4, 00B y
y ill Section 0814, B

			y (dget lass	FTE	GR	FED	OTHER	TOTNA	E: planation
Core Reduction	CRD.19B.001	T1137	TRF	0.00	0	0	(36,442,692)	(36,442,692)	Core Reduction to better approximate actual
I et Department Working Ndlt stments				000	0	0	1569829, 2f	1569829, 2f	
Department Working ore			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	393,601,183	393,601,183	
			Total	000	0	0	5, 550491. 5	5, 550491. 5	
Governor's Recommended ore			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	000	0	0	0	0	

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Revenue (e) y (dget L nit 4, 00B y)
 Uisso(ri Aotter) ommission
 ORE -3Transuer to Aotter) Proceeds F(nd y ill Section 0814, B

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Ncco(nt	FY28 y (dget		FY28 Nct(al		FY2B y (dget		FY2BNct(al as ou, /25/28		FY26 DTWOR7 C G		FY26 GVRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	410,043,875	0.00	389,788,014	0.00	430,043,875	0.00	32,074,083	0.00	393,601,183	0.00	0	0.00
Total TRF	8409859 j B	0100	5, , q . . 948	0100	8509859 j B	0100	529j 89. 5	0100	5, 5960494. 5	0100	0	0100
Grand Total	8409859 j B	0100	5, , q . . 948	0100	8509859 j B	0100	529j 89. 5	0100	5, 5960494. 5	0100	0	0100

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: Missouri Lottery Commission

FUND NAME: Lottery Enterprise Fund

FUND NUMBER: 1657

<input checked="" type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	<input type="checkbox"/> Subject to Biennial Sweep
<input checked="" type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Other Sweeps (see notes)
Statute or Constitutional Reference	<input checked="" type="checkbox"/> Interest Deposited to Fund	

313.200 to 313.351

	FY24 Adjusted Approp	FY24 Prior Year Actual	FY25 Adjusted Approps	FY26 Department Working	FY26 Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	2,335,167	2,335,167	4,465,982	2,376,056	2,376,056
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	159,085	159,085	131,994	131,994	0
Transfers In	70,000,000	70,000,000	71,989,315	73,589,315	0
Total Receipts	70,159,085	70,159,085	72,121,309	73,721,309	0
Total Resources Available	72,494,252	72,494,252	76,587,291	76,097,365	2,376,056
Appropriations (Includes ReApprops):					
Operating Approps	68,253,755	62,884,218	67,934,483	67,934,712	0
Transfer Approps	5,803,184	5,139,800	5,654,832	5,654,832	0
Capital Improvements Approps	201,818	4,252	621,920	621,920	0
Total Approps	74,258,757	68,028,270	74,211,235	74,211,464	0
BUDGET BALANCE	(1,764,505)	4,465,982	2,376,056	1,885,901	2,376,056
Unexpended Appropriation	6,230,487	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	4,465,982	4,465,982	2,376,056	1,885,901	2,376,056
FUND OBLIGATIONS					
ENDING CASH BALANCE	4,465,982	4,465,982	2,376,056	1,885,901	2,376,056
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	4,465,982	4,465,982	2,376,056	1,885,901	0
Total Other Obligations	4,465,982	4,465,982	2,376,056	1,885,901	0
UNOBLIGATED CASH BALANCE	0	0	0	0	2,376,056

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: Missouri Lottery Commission
FUND NAME: Lottery Enterprise Fund
FUND NUMBER: 1657

Revenue Source	Transfer from the State Lottery Fund (0682).
Fund Purpose	PS, fringes, E&E, advertising expenses, responsible gaming messaging, sponsorships and vendor payments to operate the State Lottery.
Explanation of Unexpended Appropriation Amount	Unexpended Appropriation in FY 2024 due mainly to \$4.1 million unused Pull Tab Vendor Payments appropriation authority (sales less than expectations). Appropriation authority is based on 500 active dispensers and a theoretical win per unit of \$125/day. Number of locations and active dispensers at 6/30/2024 were 111 and 428, respectively, and a theoretical win per unit of \$100/day.
Explanation of Other Amounts	N/A
Explanation of Outstanding Projects	N/A
Explanation of Cash Flow Needs	Cash flow needs represent payments not yet made for administrative expenses. Any balance in the Lottery Enterprise Fund (0657) at any point in time is dependent on timing of transfers from the State Lottery Fund 0682 versus payment of salaries and benefits, vendor costs, and other administrative expenses.
Other Notes	The State Lottery Fund (0682) was created during the Senate Appropriations phase of the FY17 budget cycle. It was the Senate Approps chair's opinion that the State Lottery Fund referenced in Section 39b of the Missouri Constitution did not exist so this fund was created in HB 2004 (2016) to address his concern and to provide additional transparency.

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: Missouri Lottery Commission

FUND NAME: State Lottery Fund

FUND NUMBER: 1682

<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>

Statutory

Constitutional

<input type="checkbox"/>
<input type="checkbox"/>
<input checked="" type="checkbox"/>

Federal Fund

Administratively Created

Interest Deposited to Fund

<input type="checkbox"/>
<input type="checkbox"/>

Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

Statute or Constitutional
Reference

313.200 to 313.351,
RSMo, Section 39(b)
Article III

	FY24 Adjusted Approp	FY24 Prior Year Actual	FY25 Adjusted Approps	FY26 Department Working	FY26 Governor Recommended
FUND OPERATIONS					
Beginning Cash Balance	26,053,494	26,053,494	14,563,060	5,349,373	5,349,373
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	640,272,579	640,272,579	652,943,477	665,867,792	0
Transfers In	110,642	110,642	110,642	110,642	0
Total Receipts	640,383,220	640,383,220	653,054,119	665,978,434	0
Total Resources Available	666,436,714	666,436,714	667,617,179	671,327,807	5,349,373
Appropriations (Includes ReApprops):					
Operating Approps	200,277,993	192,085,641	200,277,993	200,277,993	0
Transfer Approps	492,146,095	459,788,014	503,633,190	467,190,498	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	692,424,088	651,873,655	703,911,183	667,468,491	0
BUDGET BALANCE	(25,987,374)	14,563,060	(36,294,004)	3,859,316	5,349,373
Unexpended Appropriation	40,550,434	0	41,643,377	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	14,563,060	14,563,060	5,349,373	3,859,316	5,349,373
FUND OBLIGATIONS					
ENDING CASH BALANCE	14,563,060	14,563,060	5,349,373	3,859,316	5,349,373
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	14,563,060	14,563,060	5,349,373	3,859,316	0
Total Other Obligations	14,563,060	14,563,060	5,349,373	3,859,316	0
UNOBLIGATED CASH BALANCE	0	0	0	0	5,349,373

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: Missouri Lottery Commission

FUND NAME: State Lottery Fund

FUND NUMBER: 1682

Revenue Source	Revenue source is lottery ticket sales swept weekly from Lottery retailers.
Fund Purpose	This fund receives moneys from the sale of Missouri lottery tickets, reimburses the Lottery Imprest Account for prizes paid, makes transfers to the Lottery Proceeds Fund, and transfers operating funding to the Lottery Enterprise Fund (0657).
Explanation of Unexpended Appropriation Amount	Unexpended appropriation in FY 2024 due to transfer for operations and prizes being less than appropriated.
Explanation of Other Amounts	N/A
Explanation of Outstanding Projects	N/A
Explanation of Cash Flow Needs	Cash flow needs represent payments not yet made for administrative expenses, prizes, and transfers to the state. Any balance in the State Lottery Fund (0682) at any point in time is dependent on timing of weekly retailer sweeps into the fund versus payment of prizes, transfers to the Lottery Enterprise Fund (0657) to fund operations, and calculation of monthly transfer amounts to the Lottery Proceeds Fund.
Other Notes	This fund was created during the Senate Appropriations phase of the FY 17 budget cycle. It was the Senate Approps chair's opinion that the State Lottery Fund referenced in Section 39b of the Missouri Constitution did not exist so this fund was created in HB 2004 (FY17) to address his concern and to provide additional transparency.

Totals include Non-Counts.